

Vista Unified School District

San Diego County Taxpayers Association School Bond Evaluation Application 2026

MAY 1, 2026

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Vista Unified School District San Diego County Taxpayers Association School Bond Evaluation Application 2026

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INTRODUCTION

The Vista Unified School District (VUSD) was formally established in 1936 and comprises the City of Vista and portions of the City of Oceanside, San Marcos, Carlsbad, and unincorporated areas of Northern San Diego County. As of the 2025-2026 school year the District serves approximately 18,000 Transitional Kindergarten (T/K) - 12th grade students enrolled in 27 District Schools including more than 2,600 students in special education programs and more than 3,100 who are learning English as a second language. The District also has a robust adult education school with an annual enrollment of 1,205 adult students. In addition, there are five (5) charter schools within the District that have an additional annual enrollment of 2,716 students. This brings the total enrollment of the District to approximately 21,900 for the 2025-2026 school year.

Vista Unified is a dynamic learning community that embraces diversity as a strength. The District serves a highly diverse student population, with 65.39% Hispanic, 23.72 White, 4.79% identifying as two or more races, and all other racial groups representing less than 2% of the total population. Additionally, 63.58% of students qualify for free or reduced lunch, and 17.62% are identified as English Language Learners, reinforcing the importance of inclusive and adaptable learning environments. The District maintains a strong focus on dual language fluency and immersion programs, while also supporting a broad range of student needs through special education services and programs for students experiencing homelessness or foster care. Currently 20.7% of students qualify

DISTRICT OVERVIEW

TOTAL ENROLLMENT: 18,100
DISTRICT SCHOOLS: 27
CHARTER SCHOOLS: 5

STUDENT DEMOGRAPHICS:

63.58% Free/Reduced Lunch
17.62% English Learners
5.83% Homeless
65.39% Hispanic
23.72% White
1.60% African American
2.03% Asian
4.79% Two or more races
1.45% Filipino
0.67% Pacific Islander
0.35% Other

VUSD FRAMEWORK FOR THE FUTURE 2.0

Every student graduates from Vista Unified as a resilient, agile learner and creative problem solver who navigates the world with confidence and kindness and eagerly embraces local and global challenges.

PORTRAITS

Learner Portrait:

Kind and Confident; Curious and Connected; Capable and Knowledgeable

Adult Portrait:

Compassionate Champion; Flexible and Innovative Facilitator; Open-Minded and Equity-Centered Learner

System Portrait:

Inclusive Culture Focused on Growth; Joyful, Innovative, Rigorous, and Equitable Learning Environments; Future-Oriented, Forward Thinking; Family and Community Partnerships

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for special education services through an individualized education program (IEP), which are delivered through a combination of specialized facilities and integrated programs across school sites. These diverse and evolving student needs directly inform the Districts approach to facilities planning, emphasizing the importance of maintaining safe, accessible, and modern learning environments that support all students.

The District is committed to transparent, accountable fiscal practices. This commitment is reflected in our San Diego County Taxpayers Association ratings, which have shown steady improvement from a B+ in 2022 to A+ ratings in both 2024 and 2025, as well as ongoing oversight provided by our Citizens' Bond Oversight Committee (CBOC) . We emphasize lean, efficient management, balanced budgets and sound fiscal planning. Our independent performance and financial audits demonstrate as consistently reported by our CBOC. Over the years, we've made tough decisions when needed in order to maintain a sound fiscal outlook while delivering high-quality education and maintaining safe, clean school facilities in good condition. This year the District has been honored by the San Diego County Taxpayers Association to participate as a district exemplary program presenting on May 27, 2026 School District Roundtable event.

Strategic Planning and Organizational Transparency

In the fall of 2021, the Vista Unified School District Board of Education and the Superintendent launched a collaborative process with the Vista community to develop a long-term vision for public education in Vista. This vision seeks to give students real-world experiences as well as strong academic preparation so they can compete for college and good careers. In this vision of the future, we want to create the conditions where every child and adult is supported, challenged, and inspired by engaging learning experiences. This framework is built around a vision statement, our portraits, and is grounded in our values.

To focus the District on the educational mission to serve all students, the Board of Education officially adopted a policy on equity with Board Policy 0415 ([see Appendix A](#)). To improve transparency of District operations, our strategic plan known as our *Framework for the Future* ([see Appendix B](#)) is supported by a publicly accessible *Blueprint for Educational Excellence and Innovation* ([see Appendix C](#)). These combined documents seek to clarify the operational guidelines and plans for the school District beyond the minimum requirements of Education Code, the state mandated Local Control Education Plan, and represent an example of the District's transparency initiatives.

Challenges and Opportunities

The District faces challenges that are common to many others across the nation. Where other districts have struggled with attendance over the last few years, this year VUSD has posted one of the highest levels of attendance with an estimated 93.02% of students in attendance being reported for the 2025-2026 school year. The District is firmly focused on educational outcomes for students which are based upon the *Framework for the Future* ([see Appendix 6B](#)) and the learner portrait that seeks to support capable and

knowledgeable members of the community. However, an ongoing limiting factor are facilities that are in dire need of updates to support teaching in learning, basic safety standards, are reliably operational, and meet the spirit and intent of code compliance.

As with over 80% of school districts in California, VUSD has seen a prolonged pattern of declining enrollment. The historic highest enrollment of the District was in 2003 with nearly 28,000 students in attendance. Currently the District has less than 18,000 students in T/K-12 schools. To demonstrate fiduciary responsibility to the taxpayers, VUSD has consolidated the District by closing (consolidating) schools and/or locations. Crestview Elementary School was closed in 2011, and Olive Elementary closing in 2018. As part of the Districts Long Range Facility Master Plan ([see Appendix D](#)), the District formed an Asset Management Advisory Committee to gain community input. Based upon the findings/report results of the Committee ([see Appendix E](#)) the Board of Education consolidated an additional elementary school and one middle school at the end of the 2023-2024 school year. The schools consolidated were Beaumont Elementary School and Ranch Minerva Middle School.

In subsequent Board actions, the former Beaumont site became a temporary location for schools undergoing construction to save costs and maintain a consistent school community. For example, the reconstruction of Bobier Elementary School saved over 14 million dollars in temporary school locations by moving to the former Beaumont location during their two year reconstruction period. The former Rancho Minerva site that was in good working order was repurposed as the new location of the Vista Innovation Design Academy Middle School which had failing facilities at their original location on Olive Ave. This was clear evidence that the Vista Unified School District Board of Education and District Administration were engaged in meeting their fiduciary obligations to the taxpayers for prudent program and school planning and that the District was following the findings of the Long Range Facility Master Plan ([see Appendix D](#)).

Facilities Planning:

Long Range Facility Master Plan and Deferred Maintenance Plan

The District retained Ruhnau Clarke Architects of Riverside, CA, a highly reputable architecture firm that specializes in school design and development to develop the Vista Unified School District Long Range Facility Master Plan, Published 2023 ([see Appendix D](#)) This overview plan is a 487-page work comprised of the following sections:

- *Executive Summary (p. 6)*
- *Community Engagement Summary (p. 24)*
- *Community & District Profile (p. 34)*
- *Demographic & Capacity Analysis (p. 44)*
- *Education Specifications (p. 52)*
- *Furniture Standards – Draft (p. 124)*

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- *Facility Needs Assessment (p. 128)*
- *Site Master Plans (p. 140)*
 - *Site Master Plans: Elementary Schools (p.146)*
 - *Site Master Plans: Middle Schools (p. 272)*
 - *Site Master Plans: High Schools (p. 312)*
 - *Site Master Plans: Other Sites (p. 352)*
- *Financial Summary (p. 438)*

The Vista Unified School District Facility Condition Assessment Report ([see Appendix E](#)) that took place before the Long Range Facility Master Plan is a separate document that is referenced within this work. The Facility Condition Assessment Report reflects 975 pages that:

provides a comprehensive picture of physical conditions and the functional performance of buildings and infrastructure. The objective of the facilities condition assessment is to measure the condition and functionality of a building and its infrastructure in relation to its suitability for intended functions. This assessment is a core component of the facility master planning process, evaluating both the adequacy and equity of existing facilities; determining future program feasibility; identifying imminent facility needs; informing decisions regarding facility reinvestment and/or replacement; and developing and refining budgets and capital improvement plans. (p. 4)

These combined reports and planning documents comprise the core of all facility planning for the District including but not limited to:

- General maintenance planning
- Deferred maintenance schedules and planning
- Capital improvement planning
- Asset management planning and use

To support current understandings and informed decisions, the Long Range Facility Master Plan is currently being updated for facility conditions, equipment assessments, and financials. This has been mirrored with an aligned deferred maintenance plan that is currently in draft form awaiting the completion of the updated Long Range Facility Master Plan. The deferred maintenance plan has been developed by Project Professionals Corps of San Diego, CA. This is a reputable firm of licensed and knowledgeable facility and construction managers that specialize in public works and schools.

Our School Bond Evaluation Application

Vista Unified School District shares core values with the San Diego County Taxpayers Association, including a commitment to prudent financial planning, transparency, and sustained, high-quality governance. This School Bond Evaluation Application reflects the District's continued dedication to responsible stewardship of public funds and effective facilities planning. VUSD has built upon the success of prior voter approved bond measures, including Proposition O (2002) and Measure LL (2018), to improve and maintain safe, modern learning environments. Due to the District's efforts to provide the taxpayers with savings through bond refinancing, Proposition O is scheduled for its final tax collection in December 2027. Consistent with its commitment to fiscal responsibility, the District actively evaluates opportunities for refinancing or restructuring outstanding debt when advantageous, ensuring that decisions are made in the best interest of taxpayers while maximizing the long-term value of voter approved investments.

The information provided in this School Bond Evaluation Application is organized as follows:

- Provide an overview of the District and our current context in the Introduction of this application.
- Provide direct answers to the questions as presented in the San Diego County Taxpayers Association School Bond Evaluation Application (as revised on 22, October 2021), in two sections:
 - Section 1: Ballot Measure Planning
 - Section 2: Adoption of Board Policies and Resolutions
- Provide direct and citable evidence to answer all questions in Section 1 and 2.
- Provide a robust listing of publicly available documents that both support our evidence-based answers in Section 1 and 2 and demonstrate our continued commitment to organizational transparency to develop trust with our community in Section 3: Appendix which consists of 19 source documents as evidence of prudent planning for this potential bond measure.
- Please note: public school districts are democratic institutions that are provided with direction through the decisions of the elected members of the Board of Education. Some items requested in our application are in draft format and will not be decided upon, or can reasonably be accurately provided, until the VUSD Board of Education votes on this potential bond measure. The Board is expected to engage in that decision on May 14, 2026. Therefore, in cases where the SDCTA school bond evaluation application has requested an answer to a topic that cannot be accurately demonstrated until the decision of the Board of Education, the District has provided an example to the reviewing panel.

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- With over 2,000 pages of supporting evidence, in the Appendix section of this document, we have utilized hyperlinks to all for ready access to these documents. Those hyperlinks can be found both in the document next to the citation of the material and in the Appendix listing at the end of the document. Some attachments are large and may require the reviewing panel members to download a copy of the PDF documents in the hyperlink.
- Printed copies of this application and all associated documents are available upon request which can be submitted to Dr. Shawn T. Loescher, Assistant Superintendent, Vista Unified School District, shawnloescher@vistausd.org.

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SECTION 1: BALLOT MEASURE PLANNING

To prepare for all facility needs the District engaged in extensive planning over a two-year period. This included a comprehensive Facility Condition Assessment of ([see Appendix F](#)) over 975 pages of reports and a Long Range Facility Master Plan ([see Appendix D](#)). The Board-approved design standards are actively used in the District for both facility and assessment management purposes. These documents represent the comprehensive and serious nature of the District planning process to address facility needs. To demonstrate our stewardship of taxpayers' dollars and to improve our collective understanding as to these facility conditions these documents are public, were reviewed at either workshops or regular meetings of the Board Of Education and are available online. All the planning documents presented here are *living documents* with review cycles for updates. As a living document, this plan is currently being updated with new building assessments, equipment lifecycle, and financials. The District welcomes any updates or recommendations for revision from the San Diego County Taxpayers Association (SDCTA).

Section 1.A. Program Execution Plan

In this section the District will provide the essential evidence that it has conducted extensive planning for program execution. Items in this section include cross referenced definitions between the SDCTA requests and the Long Range Facility Master Plan ([see Appendix D](#)), the VUSD Facility Condition Assessment ([see Appendix F](#)), and other publicly available documents.

Section 1.A.1 Program Description

Description: For the entire bond program, provide the following:

- a. *A description of each proposed project designated by the following categories:*
 - i. *New Construction*
 - ii. *Modernization/Renovation/Code Compliance*
 - iii. *Replacement (e.g., deferred maintenance, including major building systems
such as HVAC, electrical, lighting, plumbing, painting, flooring, roofing,
wall systems, paving, etc.)*
 - iv. *Enhancement/Improvement (e.g., fencing, playground structures, new
football field, etc.)*
 - v. *Equipment Procurement/Technology*
- b. *The site or location of each proposed project.*

c. Each project is classified by type (i.e., new and/or replacement, modernization, increase of capacity, site acquisition, code compliance).

d. Major Projects/major functional categories (e.g., roof replacement) identified in facility condition assessment not proposed for bond measure.

VUSD Response: The Long Range Facility Master Plan ([see Appendix D](#)) and subsequent supporting evidence (see VUSD Facility Condition Assessment, [Appendix F](#)), establish the guidelines for all current and future facility work prioritization. In this section the District will make direct references to these Board approved documents and the draft project list ([see Appendix G](#)) as being our framework for this proposed bond measure.

The Facility Condition Assessment Report (see Appendix F) and the Long Range Facility Master Plan ([see Appendix D](#)) both utilize the following framework to frame the areas to be addressed by the District. In these Board approved documents this is referred to as the Functional Needs Assessment (FNA, [see Appendix D](#), p. 130). It is described as follows:

Functional Needs Assessment (FNA)

Used to identify the opportunities for adaptation and/or upgrades of an asset to address different forms of obsolescence, such as:

- *Legal obsolescence (changing codes and standards)*
- *Economic obsolescence (energy efficiency measures)*
- *Technical obsolescence (new products on the market)*
- *Functional obsolescence (changes in functional programmatic needs)*

These assessments are combined to form a holistic picture of what is required to take facilities from existing condition to desired condition. The report contained herein reflects the Physical Needs Assessment (PNA) and will be combined with a Capital Needs Assessment (CNA) and Functional Needs Assessment (FNA) in the facilities master plan ([see Appendix D](#), p. 130).

This then groups items into several broad categories that are cited here:

Architecture

The architectural assessment included a walk-through of the entire campus to observe interior and exterior building conditions and to identify potential deficiencies with regard to interior finishes and fixtures such as ceilings, flooring, painted surfaces, casework and millwork, doors and door hardware, walls, windows and window coverings, and overall structural integrity. Sites were evaluated for code compliance including fire-life safety and ADA accessibility. The architects evaluated curb appeal, signage, way-finding, circulation, as well as overall aesthetics, design, and functionality ([see Appendix D](#), p. 131)

Building Envelope

The basic function of the exterior enclosure of a building is to protect the covered and/or conditioned spaces within from the surrounding external environment, to avoid leaks and water intrusion, maintain cost-effective heating and air conditioning, and ensure student safety. As such, the building envelope assessment involved a visual inspection of the protective systems, structures and materials that make up the exterior envelope of each building to include exterior doors and door openings, windows, skylights, canopies and roofs. During the assessment, the building envelope consultant walked the facility inside and out to observe and document existing conditions and provide prioritized recommendations based on any needs identified. ([see Appendix D](#), p. 132)

Mechanical

Properly functioning heating, ventilation, and air conditioning (HVAC) systems are needed to maintain operational facilities with safe, healthy, and comfortable learning environments for both students and staff. HVAC systems are also large consumers of energy and contribute significantly to the total energy usage on school campuses every day. The mechanical assessment focused on the integrity and cost-efficiency of building HVAC systems and component systems ([see Appendix D](#), p. 133).

Electrical

To help ensure the safety of students and staff and the protection of facility assets, the electrical assessment involved a walk-through of the entire site to evaluate the integrity, safety and functioning quality of electrical systems and components to include utility service and switchgear; wiring, conduit and distribution; receptacles and appliances; as well as interior and exterior lighting ([see Appendix D](#), p. 134).

Plumbing

Properly maintained restrooms and drinking fountains contribute to the health of students and staff and also assist in reducing excessive water consumption. Leaks can create costly damage, if not repaired promptly. The plumbing assessment included a walk-through of the entire site to observe the integrity of piping, drainage and distribution systems and related components, with any issues noted and prioritized ([see Appendix D](#), p. 135).

Civil

The civil assessment included a walk-through of each site to observe conditions with regard to drainage and detention, grading, site utilities and paved surfaces. Any observed deficiencies were noted and reviewed with the assessment team with District representatives to confirm recommendations and timing. ([see Appendix D](#), p. 136).

Code Compliance

Across all disciplines, assessment teams review building systems and site elements for compliance with applicable building codes and standards. As building codes change on a regular basis, it is common for sites to fall out of compliance over time. The assessment identifies deficiencies to be addressed in order to bring sites up to current standards. ([see Appendix D](#), p. 137).

Each of these sections provides a subsequent series of elements that define what material facility needs were assessed and identified as deficient, beyond end of life, in need of improvement, or out of compliance.

In a subsequent section of the Long Range Facility Master Plan ([see Appendix D](#)) each school and District office received a site master plan. The Proposed Scope of Work was guided by the following components:

- *A narrative overview of the site including the school's mission, vision, and programs offered*
- *A listing of reference data including enrollment and classroom counts*
- *An inventory of existing buildings*
- *A demolition map to indicate the location of buildings proposed for removal*
- *A site master plan*
- *A summary of proposed projects with associated costs ([see Appendix D](#), p. 141)*

Within each site master plan, the proposed scope of work for that site is further divided into the following categories: site work, new construction, major modernization, and modernization ([see Appendix D](#), p. 150 as example of proposed scope of work)

Section 1.A.1.a. Descriptions of proposed projects definitions

- **New construction:** The design and development of new Division of State Architect (DSA)-approved facilities to support safe, modern and functional learning environments. This includes classrooms, instructional and student support spaces, and campus infrastructure necessary to deliver high-quality educational programs. Projects may include new or replacement buildings and associated site improvements, as well as other related facilities and improvements consistent with voter-approved bond categories and permitted under California law.
- **Modernization/Renovation/Code Compliance:** Expansion, reconfiguration, or program upgrades of existing structures and facilities, including classrooms, labs, student support spaces, and other school facilities, to

support safe modern and code-compliant learning environments. This may include upgrades to building systems and infrastructure such as plumbing, heating, ventilation and air conditioning, electrical systems, accessibility improvements, and associated site and civil improvements, along with other reasonably related projects as permitted under California law.

- Replacement: The removal of an item with a new like/similar item that meets all current design standards, instructional needs, professional needs, and/or code compliance.
- Enhancement/Improvements: Systems that augment current functionality and/or usability of an existing system and are reasonably able to be added to that system.
- Equipment Production/Technology: With the exception of personal computer devices, and items that fall within the category of furniture, fixtures, and equipment that is to be purchased through the proposed bond measure as part of the above mentioned activities such as, but not limited to, non-structural items, furniture, supporting technological infrastructure, security cameras, kitchen equipment, career technical education standard instructional equipment, play and surface equipment, and/or other reasonably related projects or definitions as specified by the laws of the State of California.

Section 1.A.1.b. Locations

Description: *The site or location of each proposed project.*

VUSD Response: The project list associated with this proposed bond measure is outlined in the Bond Project List which can be reviewed in full ([see Appendix G](#), p. B-3-4). The project listing outlines projects and locations that the Board of Education reserves the right to modify based upon final ballot language and total bond authorization amount, which is listed here as being \$543,000,000 but will not be fully agreed upon until the final vote of the Board of Education which is anticipated to be on May 14, 2026. Project sites and locations ([see Appendix G](#), p.10) are proposed as follows:

Elementary Schools

- Alamosa Park
- Bobier
- Breeze Hill
- Casita
- Empresa
- Foothill Oak
- Grapevine
- Hannalei
- Lake
- Maryland

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- Mission Meadows
- Monte Vista
- T.H.E. Leadership Academy
- Vista Academy of Performing Arts
(including the Linda Rhodes Center, the Community Garden,
EES Gilmour)

Middle Schools

- Madison
- Roosevelt
- Vista Innovation and Design Academy
- Vista Magnet

High Schools

- Alta Vista
- Major General Murray
- Mission Vista
- Rancho Buena Vista
- Vista

Other Facilities and Programs

- California Avenue School (including the Mary Lou Clack Center; Vista Adult Ed Literacy Center)
- Vista Adult School (at Sunset)
- District Administrative Service Center
- District Operational Service Center
- Guajome Park Academy
- North Avenue Center (including Warehouse; Child Nutrition Services; Informational/Instructional Technology Departments)
- Vista Adult Transition Center
- Vista Innovation Center
- Innovations Academy County School (Vista Focus Academy)
- The Darwin Drive Property, Oceanside
- Additional District Owned Parcels such as those located at:
 - 550 Beaumont Drive, Vista
 - 740 Olive Ave, Vista ([see Appendix G](#), p. B-3-4)

In 2023 the District engaged in a process of school consolidation that was conducted in compliance with the legally mandated process (Education Code Section 17387) for an Asset Management Advisory Committee . The result of the committee recommendations (see [Appendix E](#), p. 32-33) was action by the Board of Education to close Beaumont Elementary School and Rancho Minerva Middle Schools. Those parcels are listed in the project listing as 550 Beaumont Drive, Vista and 2245 Foothill Drive, Vista respectively.

Section 1.A.1.c. Each project is classified by type (i.e., new and/or replacement, modernization, increase of capacity, site acquisition, code compliance).

While the Bond Project list is associated in the proposed bond resolution ([see Appendix G](#), p. B-3-4), additional details for the projects are established within the Long Range Facility Master Plan *Site Master Plans* ([see Appendix D](#), p. 140-436). Each Site Master Plan is built around the following elements: Site Profile, Building Inventory, Existing Site Plan, Proposed Scope of Work, and Cost Estimate. The Proposed Scope of Work is broken into four subcategories of: site work, new construction, major modernization, and modernization (see sample Table 1).

Within the Site Master Plan, the section that follows the Proposed Scope of Work is the Cost Estimate. Each Site Master Plans' Cost Estimate is divided into a subsequent hierarchy of needs that are grouped in sections A through D. In this listing, the A grouping is based upon the highest level of needs based upon the conditions established within the *Facility Condition Assessment* ([see Appendix F](#)). Subsequently Group B, C, and D each represent a lower level of this hierarchy of facility needs (see Table 2 for example).

Table 1: Proposed scope of work example ([see Appendix D](#), p. 140-436)

PROPOSED SCOPE OF WORK

SITE WORK

1. NEW CONCRETE PAVEMENT
2. NEW LANDSCAPE
3. NEW ASPHALT PAVEMENT & STRIPING
4. NEW ASPHALT SLURRY SEAL & STRIPING
5. NEW SECURITY FENCING & GATE
6. NEW (2) EV CHARGING STATIONS
7. NEW PLAY SURFACE & EQUIPMENT
8. NEW BIKE ENCLOSURE
9. RECONDITION HILLSIDE
10. RECONDITION PLAY FIELD
11. REMOVE (12) PORTABLES
12. DEMOLISH LUNCH / SHADE SHELTER
13. DEMOLISH (7) SLAB-ON-GRADE MODULAR CLASSROOM BUILDINGS
14. DEMOLISH STORAGE SHED

NEW CONSTRUCTION

15. NEW SHADE SHELTER
16. NEW LUNCH SHELTER
17. NEW 2-STORY (19) CLASSROOM, LAB, LIBRARY & AMPM BUILDING
18. NEW 5-CLASSROOM, PRESCHOOL & 4-KINDERGARTEN BUILDING
19. NEW (2) CLASSROOM TRANSITIONAL KINDERGARTEN BUILDING
20. NEW KITCHEN EXPANSION

MAJOR MODERNIZATION

21. CONVERT LIBRARY TO MULTI-PURPOSE
22. RECONFIGURE MULTI-PURPOSE & KITCHEN

MODERNIZATION

23. MODERNIZE ADMINISTRATION BUILDING

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Table

2

Sample of the VUSD Long Range Facility Master Plan, Site Master Plan, Cost Estimate as grouped by hierarchy of needs levels A-D ([see Appendix D](#), p. 140-436)

| | | | |
|---|---------------------|--------------------|---------------------|
| Category A | \$141,220 | \$35,305 | \$176,525 |
| Safety & Security | \$141,220 | \$35,305 | \$176,525 |
| New Security Fencing & Gate | \$141,220 | \$35,305 | \$176,525 |
| Category B | \$11,049,406 | \$2,762,351 | \$13,811,757 |
| TK/Kinder/Preschool/Early Education | \$11,049,406 | \$2,762,351 | \$13,811,757 |
| New (2) Transitional Kindergarten Building | \$2,854,800 | \$713,700 | \$3,568,500 |
| New 5-Classroom Building With 4-Kindergarten | \$7,665,450 | \$1,916,363 | \$9,581,813 |
| New Concrete Pavement | \$113,414 | \$28,353 | \$141,767 |
| New Landscape | \$97,972 | \$24,493 | \$122,465 |
| New Play Surface & Equipment | \$195,020 | \$48,755 | \$243,775 |
| New Shade Shelter | \$87,750 | \$21,938 | \$109,688 |
| Remove Portables | \$35,000 | \$8,750 | \$43,750 |
| Category C | \$22,566,983 | \$5,641,746 | \$28,208,728 |
| Portable Replacement | \$22,566,983 | \$5,641,746 | \$28,208,728 |
| Demolish (7) Classroom Building | \$350,441 | \$87,610 | \$438,051 |
| Demolish Storage Shed | \$12,519 | \$3,130 | \$15,649 |
| New 2-Story 19-Classroom Building w/ Lab, Library and AM/PM | \$21,846,500 | \$5,461,625 | \$27,308,125 |
| New Concrete Pavement | \$183,371 | \$45,843 | \$229,213 |
| New Landscape | \$125,152 | \$31,288 | \$156,440 |
| Remove Portables | \$49,000 | \$12,250 | \$61,250 |
| Category D | \$7,320,474 | \$1,830,118 | \$9,150,592 |
| Administration | \$1,334,505 | \$333,626 | \$1,668,131 |
| Bicycle Rack | \$2,200 | \$550 | \$2,750 |
| Modernization Administration Building | \$1,002,295 | \$250,574 | \$1,252,869 |
| New Bike Enclosure | \$145,360 | \$36,340 | \$181,700 |
| New Concrete Pavement | \$142,506 | \$35,627 | \$178,133 |
| New Landscape | \$42,144 | \$10,536 | \$52,680 |
| MPR/Kitchen | \$3,678,985 | \$919,746 | \$4,598,731 |
| Convert Library to Multi-Purpose | \$584,400 | \$146,100 | \$730,500 |
| Demolish Lunch / Shade Shelter | \$12,519 | \$3,130 | \$15,649 |
| New Concrete Pavement | \$77,369 | \$19,342 | \$96,711 |
| New Kitchen Expansion | \$926,835 | \$231,709 | \$1,158,544 |

Therefore, the Long Range Facilities Master Plan ([see Appendix D](#), p. 140-436) definitions do not directly align with the categories outlined in this School Bond Evaluation Application. To summarize the intentions of the potential bond measure for the SDCTA reviewing panel, the District has cross referenced all items. Tables 3-6 listed below cross referenced the potential bond measure language ([see Appendix G](#)) by the listed categories and assessment types to that of the five groupings requested in this application.

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Table 3

Summary table of CATEGORY A: PROJECTS TO CREATE 21ST CENTURY LEARNING ENVIRONMENTS AND SUPPORT SCIENCE, TECHNOLOGY, ENGINEERING AND MATH CURRICULUM AND CAREER/TECHNICAL EDUCATION TRAINING OPPORTUNITIES (see [Appendix G](#), p. B-4-5). Notes: New Construction - NC; Modernization/Renovation/Code Compliance = N/R/CC; R = Replacement; Enhancements/Improvements = E/I; and Equipment Production/Technology = EP/T.

| Assessment Types (Project List Description) | <u>NC</u> | <u>M/R/CC</u> | <u>R</u> | <u>E/I</u> | <u>EP/T</u> |
|--|-----------|---------------|----------|------------|-------------|
| Provide classrooms, labs and equipment for career and technology education classes to prepare students for college and in-demand jobs in fields like health, sciences, engineering, technology, and skilled trades. | X | X | - | X | X |
| Provide facilities and technology needed to support high-quality instruction in science, technology, engineering and math. | X | X | - | X | X |
| Renovate, reconfigure, and/or repurpose existing classrooms, science labs and buildings to accommodate 21st century learning methods that support high-quality instruction in all subjects; repurpose, renovate and reconfigure closed school sites to house other programs. | - | X | - | X | X |
| Construct, furnish and equip flexible classrooms, learning studios, innovation centers, collaboration spaces and maker spaces that support hands-on instruction and learning by doing. | X | X | X | X | X |
| Renovate, repair and upgrade school libraries to accommodate modern technology. | - | X | X | X | - |
| Construct and/or improve, furnish and equip middle and high school arts and music spaces and venues. | X | X | X | X | X |
| Renovate and upgrade multipurpose rooms and play areas on elementary and middle school campuses. | - | X | X | X | - |
| Upgrade, construct or relocate food service facilities, community centers, meetings spaces, workrooms, and parent/student support service areas. | X | X | X | X | X |
| Remove or demolish aging portable buildings and classrooms that are no longer needed for student enrollment; replace aging portable buildings with new classrooms and classroom buildings. | - | X | X | - | X |

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Table 4

Summary CATEGORY B: PROJECTS TO IMPROVE STUDENT AND CAMPUS SAFETY AND SECURITY (see [Appendix G](#), p. B-5). Notes: New Construction - NC; Modernization/Renovation/Code Compliance = N/R/CC; R = Replacement; Enhancements/Improvements = E/I; and Equipment Production/Technology = EP/T.

| Assessment Types (Project List Description) | NC | M/R/CC | R | E/I | EP/T |
|---|----|--------|---|-----|------|
| Acquire and install classroom intrusion alarms, video surveillance cameras, safety locks on classroom doors, fencing, gates, and exterior lighting. | - | X | - | - | X |
| Upgrade emergency communications and technology backup systems, signage and fencing. | - | X | - | - | X |
| Update aging classrooms and facilities to meet current fire, seismic safety and disability access codes. | - | X | - | - | X |
| Improve student safety and traffic circulation by upgrading or providing additional school drop-off areas, safe paths of travel and parking lots. | X | X | X | - | X |
| Resurface playgrounds, asphalt areas, patios and lunch areas. | X | X | X | X | X |

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Table 5

Summary table of CATEGORY C: PROJECTS TO MODERNIZE AND UPGRADE UTILITY INFRASTRUCTURE, TECHNOLOGY, IMPROVE BUILDING FUNCTIONS AND SYSTEMS AND INSTALL ENERGY EFFICIENCY SYSTEMS (see [Appendix G](#), p. B-5). Notes: New Construction - NC; Modernization/Renovation/Code Compliance = N/R/CC; R = Replacement; Enhancements/Improvements = E/I; and Equipment Production/Technology = EP/T.

| Assessment Types (Project List Description) | <u>NC</u> | <u>M/R/CC</u> | <u>R</u> | <u>E/I</u> | <u>EP/T</u> |
|--|-----------|---------------|----------|------------|-------------|
| Install air conditioning or other classroom cooling systems. | - | X | X | X | - |
| Install energy efficiency equipment and systems, including solar energy systems, to improve energy efficiency and implement sustainability and best/green energy practices. | X | X | X | X | X |
| Provide updated classroom audio/visual technology for content delivery and presentation, which may include projectors and/or large format flat-screen monitors, sound and voice amplification systems and ceiling mounted speakers. | - | X | X | X | X |
| Acquire and install centrally manageable, networked loudspeaker, bell and clock systems. | - | X | X | X | X |
| Improve school site network infrastructure to enhance network-based content and curriculum delivery and network security, which may include: <ul style="list-style-type: none"> o Upgrade and improve the routing and network aggregation capabilities for each site in order to support the larger numbers of concurrent network and internet connections. o Upgrade and improve the network access layer switching capabilities in order to support the larger numbers of devices on our school networks as well as supporting the higher speed requirements. o Upgrade and improve classroom wiring for both wired and wireless data communication. o Where necessary, upgrade and improve fiber network cabling between data wiring closets at the school sites. | - | X | X | X | X |
| Upgrade infrastructure for improved network security. | - | - | - | X | X |

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Table 6

Summary table of CATEGORY D: PROJECTS TO COMPLETE BASIC FACILITY UPGRADES AND TO MEET CURRENT ACADEMIC AND SAFETY STANDARDS; PROJECTS TO IMPROVE TEACHER AND STAFF SUPPORT FACILITIES (see [Appendix G](#), p. B-6). Note: the District Administrative, Operational Service Center, and Vista Visions Academy are located on one property and the listing here represents the combined recommendations for both properties. Notes: New Construction - NC; Modernization/Renovation/Code Compliance = N/R/CC; R = Replacement; Enhancements/Improvements = E/I; and Equipment Production/Technology = EP/T.

| Assessment Types (Project List Description) | NC | M/R/CC | R | E/I | EP/T |
|---|----|--------|---|-----|------|
| Fix and/or replace deteriorating roofs. | - | X | - | X | - |
| Renovate and expand restrooms for students and staff. | X | X | X | - | - |
| Repaint school exteriors and interiors and refresh or replace landscaping. | - | X | X | - | - |
| Install or repair shade structures on school campuses and create sheltered eating and outdoor learning areas as needed. | X | X | X | X | - |
| Install or repair shade structures on school campuses and create sheltered eating and outdoor learning areas as needed. | X | X | X | X | - |
| Furnish classrooms and learning spaces with flexible furniture. | - | X | - | - | X |
| Replace or update drinking fountains and bottle filling stations. | - | X | X | X | - |
| Improve site accessibility and install ramps to meet Americans with Disabilities Act compliance. | - | X | - | - | - |

Section 1.A.1.d. Facility Conditions Not Proposed

Description: Major Projects/major functional categories (e.g., roof replacement) identified in facility condition assessment not proposed for bond measure

VUSD Response: Before developing the Long Range Facility Master Plan (see [Appendix D](#)) an extensive Facility Condition Assessment (see [Appendix F](#)) took place. The subsequent VUSD Facility Condition Assessment report (see [Appendix F](#)) reviewed all District facilities with 975 of detailed reports. Specifically, this report had the following purpose:

A facilities condition assessment provides a comprehensive picture of physical conditions and the functional performance of buildings and infrastructure. The objective of the facilities condition assessment is to measure the condition and functionality of a building and its infrastructure in relation to its suitability for intended functions. This assessment is a core component of the facility master planning process, evaluating both the adequacy and equity of existing facilities; determining future program feasibility; identifying imminent facility needs; informing decisions regarding facility reinvestment and/or replacement; and developing and refining budgets and capital improvement plans (see [Appendix F](#), p. 4).

The report considered the following areas: Physical Needs Assessment; Capital Need Assessment; and Functional Needs Assessment. Together these sought to “form a holistic picture of what is required to take facilities from existing condition to desired condition” (see [Appendix F](#), p. 5). As reviewed in Section 1.A.1 Program Description (see p. 8) both the Facility Condition Assessment (see [Appendix F](#)) and the Long Range Facility Master Plan (see [Appendix D](#)) utilized a framework of the following elements: architecture, building envelope, mechanical, electrical, plumbing, civil, and code compliance (see Section 1.A.1 Program Description, p. 8-9 for definitions, or see [Appendix F](#), p. 6-12).

Within this framework all of these systems are to be addressed in various levels at sites across the District as listed in the draft project list ([see Appendix G](#)).

Section 1.A.2. Program Budget

The budget for this bond program uses both an object guidance tool and the knowledge of local experts. The [2026 Sierra West Construction Cost Estimate Guideline](#), plus licensed professional experts with experience with similar projects bidding in San Diego County were used to develop the projected items included in this section. These industry-appropriate methods of estimated soft and hard costs are also aligned with the conceptual rough orders of magnitude that are included in our Long Range Facility Master Plan ([see Appendix D](#)). For the purpose of this school bond evaluation application, overviews of these practices and metrics have been provided here. The District is in the process of developing the final bond authorization amount that will be sought for taxpayer approval. For the purpose of this application the District presents the SDCTA a maximum bond authorization amount to be sought of \$543,000,000. This amount may be changed and will not be known until the May 14, 2026 date of Board of Education approval. Therefore, all estimates and scopes are listed for reference only and are subject to change by the VUSD Board of Education, and are cited from the VUSD Long Range Facility Master Plan as our overarching planning guide for all facility development projects ([see Appendix D](#)).

Section 1.A.2.a. Soft and hard costs

VUSD Response: Soft cost definitions within our plans include architectural costs, permitting, furniture, fixtures, reasonably associated equipment, and

ancillary items associated with the development of bond projects. Our estimates utilize industry best practice and are informed by the [2026 Sierra West Construction Cost Estimate Guideline](#) and that of professional licensed experts with experience in San Diego County. The District practice is to assume 20% soft cost and 70% hard cost, with the remaining costs attributed to factors such as market condition adjustments, escalation and other project related considerations. The District has engaged in this practice in the current bond measure and has found this ratio to be highly effective. Assuming a bond authorization amount of \$543,000,000, the District estimates approximately \$108,600,000 in soft costs, \$380,100,000 in hard costs, and a balance for unforeseen adjustments of \$54,300,000.

The following table excerpt from our Long Range Facility Master Plan demonstrates our planning methodology from a Site Master Plan as grouped by priority categories in a 80 (70+10) : 20 methodology:

Table 7

Sample of the VUSD Long Range Facility Master Plan, Site Master Plan, Cost Estimate as grouped by hierarchy of needs levels A-D (see Appendix D, p. 152-153, for full estimated sample project costs)

| <u>Scope of Work</u> | <u>Sum of Construction Costs</u> | <u>Sum of Soft Costs</u> | <u>Project Costs</u> |
|----------------------|----------------------------------|--------------------------|----------------------|
| Category A | \$141,220 | \$35,305 | \$176,525 |
| Category B | \$11,049,406 | \$2,762,351 | \$176,525 |
| Category C | \$22,566,983 | \$5,641,746 | \$28,208,728 |
| Category D | \$7,320,474 | \$1,830,118 | \$9,150,592 |
| Grand Total | \$41,078,082 | \$10,269,520 | \$51,347,602 |

Section 1.A.2.b. Matching Funds.

Description: *The amount and sources of any anticipated matching funds or additional funding sources, if any.*

VUSD Response: Matching funds will be sought to augment its bond measure to provide the best value to local taxpayers for their investment. The District has an architecture firm that supports reimbursement applications as part of the Long Range Facility Master Plan. For example, the District’s efforts to support current Bond Measure LL, 2018, has been augmented through the application of state grants and matching funds in the amount of \$29,411,322 (see [Appendix I](#)), from the Board meeting of April 13, 2023). Additionally, recent project applications for matching funds have resulted in projects being moved from the “unfunded” list to the “funded” list, with approximately \$15,400,000 slated for future reimbursement (see [Appendix I](#) p.2.). The District actively monitors and pursues all available matching and augmentation funding opportunities for Measure LL and

will continue this practice should this potential new bond measure receive taxpayer approval. For example, the District has engaged with state officials on the topic of the [California Public Education Facilities Bond Measure](#) (2024), which provides additional opportunities for state matching funds. To date, the District has successfully qualified for specialized facility program funding including Career Technical Education and for applicable modernization funds. To remain competitive and eligible for these opportunities, The Districts project list reflects needs that are greater than anticipated bond issuance, ensuring flexibility to meet state matching fund requirements.

Section 1.A.2.c. Reimbursement to General Fund Unrestricted

Description: Estimated amount of bond revenues to be used for reimbursement to the District's general fund, including program management.

VUSD Response: The District has found no evidence from the current bond measure, nor historical practice, nor do we know of any plans for using bond revenues to be used for reimbursement to the District's general fund, including for program management.

Section 1.A.2.d. Timing of Bond Funding

Description: A budget which identifies the timing for bond funding and the estimated date for project completion.

VUSD Response: The District is in the process of developing the final bond authorization amount that will be sought for taxpayer approval. It is anticipated that this Board decision will be made on May 14, 2026. However, for the purpose of this application the District assumes a total authorization amount of \$543,000,000 with a targeted tax rate of \$58.00 per \$100,000 of assessed valuation. Based upon this information and an analysis of current financial markets the District presents here a draft timing of bond funding with a conservative assumed assessed valuation growth rate of 4.00%.

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Table 8

Summary table of a draft bond issuance in three year intervals with an assumed assessed valuation growth rate of 4.00% at a target tax rate of \$58.00 per \$100,000 assessed valuation (see Appendix K, p. 6).

**Vista Unified School District
Potential November 2026 General Obligation Bond Plan
Timeline for Issuance of Bonds
April 14, 2026**

| | |
|---|-------|
| Assumed Assessed Valuation Growth Rate: | 4.00% |
|---|-------|

| | |
|--------------------|---------------|
| Total Bond Dollars | \$543,000,000 |
|--------------------|---------------|

Issuance Summary

| | |
|---------------------------|---------------|
| Series A (March 1, 2027) | \$135,750,000 |
| Series B (August 1, 2030) | \$135,750,000 |
| Series C (August 1, 2033) | \$135,750,000 |
| Series D (August 1, 2036) | \$135,750,000 |

| | |
|---|---------|
| Targeted Tax Rate (Per \$100,000 Assessed Valuation) | \$58.00 |
|---|---------|

With this proposed draft bond issuance interval of three years between bond sales, the estimated timeline for construction projects to be completed and closed out would be seven years after the final issuance or 2043. This is consistent with the anticipated closing date of our bond measure.

Section 1.A.2.e General Fund Revenue/Deferred Maintenance

Description: For each of the last five fiscal years, the percentage of general fund revenue spent on deferred maintenance.

VUSD Response: The following represents the allocated amounts from the General Funds Restricted for deferred maintenance.

- 2025-26 - \$724,256
- 2024 -25 - \$603,520
- 2023-24 - \$1,000,000
- 2022-23 - \$500,000
- 2021-22 - \$0

Actual amounts invested exceed levels used from the General Funds Unrestricted based upon the District braided funding sources that use a variety of funding streams to address facility issues. This approach was outlined in the Citizens' Bond Oversight Committee (CBOC) Annual Report of 2024 ([see Appendix H, p. 2](#)). The District has done an outstanding job in establishing a unified confluence of efforts of all budgeting sources. As noted in the 2024 CBOC Annual Report, "Several large-scale capital improvement projects that were completed in the past year utilizing bond funding included: Vista Magnet Middle School Entry Modifications, Vista High School New Buildings, and Rancho Buena Vista High School New Career Technical Education Complex. Smaller projects have once again been funded with a variety of funding sources such as the District Certificate of Participation Program through Fund 40, Developer Funds, State Grants, State General Fund Unrestricted, and Federal Elementary & Secondary School Emergency Relief Funds (ESSER). In total, these projects supplemented the District progress through Measure LL by over \$8,745,332.35. These additional revenue sources have, and will continue to be advantageous to allow remaining bond funds to be used for the completion of the current construction project". ([see Appendix H, p. 2](#)).

Section 1.A.2.f. Bond Program Management

Description: State whether the District has qualified in-house resources to manage the bond program or will utilize outside resources.

VUSD Response: The District has used both in-house and outside resources to effectively and efficiently manage bond programs. The VUSD Superintendent of Schools and the Assistant Superintendent, both take active roles in all bond management. The District has internal staff to support the proposed bond measure, which resides within the Office of the Assistant Superintendent. Additional resources and expertise have been used and vary depending upon the number and types of projects. For example, projects that may be designated for Project Labor Agreements, the District has used an outside agency to oversee compliance monitoring. To help organize and take on

construction management, the District has also used outside reputable firms that specialize in project and construction management. These activities are monitored and reviewed with the CBOC with a section of their Annual Report being dedicated to this matter ([see Appendix H](#), p. 11).

Specifically listed in the CBOC Annual Report is a firm that has provided services for project management and planning and a separate firm that provides services for prevailing wage compliance reporting. The project management and planning service lists eight essential functions which are:

- STRATEGY: Advise on project delivery methods
- MANAGE CONSTRUCTION CONTRACTS: Oversight of existing contracts and selection of new firms
- MANAGE DESIGN: Coordinate flow of information required for design.
- MANAGE COST: Constructability and estimates.
- MANAGE CONSTRUCTION: Act as liaison between staff and contractor
- AGENCY COORDINATION: Coordinate with city and state agencies (DSA, City of Vista/Fire/Water, etc.)
- COMMUNICATIONS: Update VUSD Bond Measure LL website & create bond brand
- OUTREACH: Attend and present project updates at Board of Education & CBOC meetings ([see Appendix H](#), p. 08)

In addition, the District does not have sufficient projects to warrant a dedicated internal District Architect. Therefore, the District has established a Bond Architecture pool from which highly qualified professional services are selected for bond projects. This pool opens up approximately every three years with the next anticipated posting being in the June of 2026.

Section 1.A.3. Cost Estimation

Section 1A.3.a. Explanation of Process and Professional

Description: Estimated project costs may be prepared by the District without a certified cost estimator. Include an explanation of the process and professionals, if any, used to estimate project costs.

VUSD Response: To develop anticipated project costs the District retains professional services that use certified cost estimators. A general overview of this process is the [2026 Sierra West Construction Cost Estimate Guideline](#), plus licensed professional experts with experience with similar projects bidding in San Diego County. The following methodology is called out within the Long Range Facility Master Plan ([see Appendix D](#)):

Project costs are determined using a database of costs informed by multiple sources of cost information including Sierra West Cost Estimating Manual - 2022 Current Construction Costs; third party

cost estimators; recent, comparable bid estimates; as well as estimates provided by contractors and material suppliers as a benchmark for validation and adjustment. Unit costs for modernization projects were determined on a cost per square foot basis. This cost per square foot was applied for major modernization, minor modernization, new construction, and related site work. Additional unit costs were used for line items which fall outside grouped projects. Minor modernization typically includes finishes such as flooring, paint, and ceilings. Major modernization includes those items in minor modernization as well as any reconfiguration of space or major building system upgrades such as HVAC replacement or other infrastructure improvements. New construction costs were determined based on recent costs for permanent construction in the San Diego regional area ([see Appendix D](#), p. 151)

As this is a bond program proposal with a bond authorization amount to be determined on May 14, 2026, the draft maximum amount listed here for the consideration of the SDCTA reviewing panel is that of \$543,000,000 but will not be fully agreed upon until the final vote of the Board of Education. The project listing ([see Appendix G](#), p. B-3-4) outlines sites that qualify for projects. Section 1.A.1.c. outlines how each project classified by type to the proposed sites using the methodology of the Long Range Facility Master Plan highest priorities of category A and B of the Site Master Plans ([see Appendix D](#), p. 146-434). Using this methodology, the proposed bond issuance would allow for all Category A projects to be considered by types with the Board of Education to review the remaining categories by project types depending upon the final bond authorization amount approved by taxpayers. Alternatively, the Board of Education, as permitted within the law and as the legally deciding body of the District, does reserve the right to reprioritize based upon new information or emergent needs of the District.

Section 1A.3.b. Assumptions

Description: Assumptions used for anticipated cost increases and contingencies.

VUSD Response: To develop anticipated project costs the District retains professional services that use certified cost estimators. A general overview of this process was the use of the [2026 Sierra West Construction Cost Estimate Guideline](#), plus licensed professional experts with experience with similar projects bidding in San Diego County. Based upon these standards the following assumptions have been made in our cost projections:

- Project Contingencies: 10%
- Market Factor Escalations (labor shortfall and bid coverage risks): 8%
- General Escalation Per Annum: 6%

Section 1.A.4. Program Schedule

VUSD Response: At the regular Board meeting of April 23, 2026, by 5-0 consensus, a draft resolution ([see Appendix G](#)) to place a measure upon the November 3, 2026 ballot was reached. The Board provided direction to bring the draft with non-substantial minor modifications back to the regular Board meeting of May 14, 2026, for a formal vote. The draft resolution includes a 60 day reimbursement provision from the formal date of adoption ([see Appendix G](#)). The intent of this reimbursement provision is so that current projects funded from Fund 40 and state facility reimbursement programs ([see Appendix I](#)) may be reallocated toward the potential new bond. This action would free funds that would be utilized in support of the Deferred Maintenance Plan. The draft amount of the proposed bond listed here for consideration by the SDCTA reviewing panel is \$543,000,000. The amount remains subject to formal Board approval and is not final at this time ([see Appendix G](#), p. B-3-4). Therefore, based upon these factors, the District provides the SDCTA reviewing panel general descriptions in each of these areas.

Section 1.A.4.a. Preliminary planning schedule

Description: *A preliminary planning schedule with benchmarks for completion of each project.*

VUSD Response: The District planning is ongoing and is based upon the needs established within the Long Range Facility Master Plan. With a reimbursement provision that is retroactive to 60 days before resolution adoption ([see Appendix G](#)), the first projects that may qualify for this bond measure would be under construction at the time of voter consideration. Therefore, the general timeline is based upon bond issuances at three-year intervals starting as soon as 2026. A preliminary schedule would therefore be as follows:

- Summer/Fall 2026: Design and Development Initiation
- Spring 2027: First DSA Project Approval
- Summer 2027: First Construction of Initial Projects
- Spring 2028: First Bond Issuance
- Summer 2029: Second Bond Issuance
- Summer 2032: Third Bond Issuance
- Summer 2034: Fourth Bond Issuance
- Fall 2035: Final Design and Development Project Cycle
- Fall 2037: Final DSA Bond Project Approvals
- Spring 2038: Final Construction of Projects
- Summer 2041: Final Construction Projects Completed
- Fall/Winter 2043: Final Project Closeouts

Section 1.A.4.b. Estimated Timeline for Bonds

Description: *A cash-flow analysis, including the estimated timeline for the issuance of bonds consistent with the preliminary planning schedule.*

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VUSD Response: Recent trends in construction have found project costs to be variable due to accelerated market forces. Therefore, cash-flow, bond issuance, and project schedule are closely tied. To safeguard prudent and conservative cash flow management the Board of Education has adopted Board Policy 3470 on Debt Issuance and Management ([see Appendix J](#), BP 3470).

Cash flow requirements for debt issuance shall adhere to BP 3470 ([see Appendix J](#)) unless there are significant changes to the governing laws of the State of California.

The following table is available for full review in [Appendix K](#) (p. 3) but is provided here as an overview for the SDCTA reviewing panel.

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Table 9

Property Tax Base Rates and Anticipated Debt Service (see [Appendix K](#), p. 3).

| 1 | | 2 | 3 | 4 | 5 | 6 | 7 |
|-------------|--------|---|---|--------------------------|---|--|---|
| Fiscal Year | | Actual/Projected Total Assessed Valuation | Actual/Projected Assessed Valuation Growth Rate | Assumed Delinquency Rate | Actual/Projected Total Assessed Valuation Adjusted for Delinquency Rate | Total Potential New 2026 Estimated Bond Debt Service | Potential New 2026 Estimated Annual Projected Property Tax Rates Per \$100K of AV |
| 2025 | - 2026 | \$26,851,693,146 | 5.92% | 2.00% | \$26,314,659,283 | \$0 | \$0.00 |
| 2026 | - 2027 | \$27,925,760,872 | 4.00% | 2.00% | \$27,367,245,654 | \$0 | \$0.00 |
| 2027 | - 2028 | \$29,042,791,307 | 4.00% | 2.00% | \$28,461,935,481 | \$0 | \$0.00 |
| 2028 | - 2029 | \$30,204,502,959 | 4.00% | 2.00% | \$29,600,412,900 | \$17,107,500 | \$57.79 |
| 2029 | - 2030 | \$31,412,683,077 | 4.00% | 2.00% | \$30,784,429,416 | \$17,711,500 | \$57.53 |
| 2030 | - 2031 | \$32,669,190,400 | 4.00% | 2.00% | \$32,015,806,592 | \$18,562,000 | \$57.98 |
| 2031 | - 2032 | \$33,975,958,016 | 4.00% | 2.00% | \$33,296,438,856 | \$19,168,250 | \$57.57 |
| 2032 | - 2033 | \$35,334,996,337 | 4.00% | 2.00% | \$34,628,296,410 | \$20,074,000 | \$57.97 |
| 2033 | - 2034 | \$36,748,396,191 | 4.00% | 2.00% | \$36,013,428,267 | \$20,794,500 | \$57.74 |
| 2034 | - 2035 | \$38,218,332,038 | 4.00% | 2.00% | \$37,453,965,397 | \$21,470,250 | \$57.32 |
| 2035 | - 2036 | \$39,747,065,320 | 4.00% | 2.00% | \$38,952,124,013 | \$22,185,750 | \$56.96 |
| 2036 | - 2037 | \$41,336,947,933 | 4.00% | 2.00% | \$40,510,208,974 | \$23,484,500 | \$57.97 |
| 2037 | - 2038 | \$42,990,425,850 | 4.00% | 2.00% | \$42,130,617,333 | \$24,434,500 | \$58.00 |
| 2038 | - 2039 | \$44,710,042,884 | 4.00% | 2.00% | \$43,815,842,026 | \$24,484,500 | \$55.88 |
| 2039 | - 2040 | \$46,498,444,599 | 4.00% | 2.00% | \$45,568,475,707 | \$24,484,500 | \$53.73 |
| 2040 | - 2041 | \$48,358,382,383 | 4.00% | 2.00% | \$47,391,214,735 | \$25,014,500 | \$52.78 |
| 2041 | - 2042 | \$50,292,717,678 | 4.00% | 2.00% | \$49,286,863,325 | \$25,993,000 | \$52.74 |
| 2042 | - 2043 | \$52,304,426,386 | 4.00% | 2.00% | \$51,258,337,858 | \$27,046,250 | \$52.76 |
| 2043 | - 2044 | \$54,396,603,441 | 4.00% | 2.00% | \$53,308,671,372 | \$28,218,000 | \$52.93 |
| 2044 | - 2045 | \$56,572,467,579 | 4.00% | 2.00% | \$55,441,018,227 | \$29,439,500 | \$53.10 |
| 2045 | - 2046 | \$58,835,366,282 | 4.00% | 2.00% | \$57,658,658,956 | \$30,710,000 | \$53.26 |
| 2046 | - 2047 | \$61,188,780,933 | 4.00% | 2.00% | \$59,965,005,314 | \$32,013,500 | \$53.39 |
| 2047 | - 2048 | \$63,636,332,170 | 4.00% | 2.00% | \$62,363,605,527 | \$33,294,500 | \$53.39 |
| 2048 | - 2049 | \$66,181,785,457 | 4.00% | 2.00% | \$64,858,149,748 | \$34,625,000 | \$53.39 |
| 2049 | - 2050 | \$68,829,056,876 | 4.00% | 2.00% | \$67,452,475,738 | \$36,008,250 | \$53.38 |
| 2050 | - 2051 | \$71,582,219,151 | 4.00% | 2.00% | \$70,150,574,768 | \$37,452,000 | \$53.39 |
| 2051 | - 2052 | \$74,445,507,917 | 4.00% | 2.00% | \$72,956,597,758 | \$38,948,250 | \$53.39 |
| 2052 | - 2053 | \$77,423,328,233 | 4.00% | 2.00% | \$75,874,861,669 | \$40,509,000 | \$53.39 |
| 2053 | - 2054 | \$80,520,261,363 | 4.00% | 2.00% | \$78,909,856,135 | \$42,125,250 | \$53.38 |
| 2054 | - 2055 | \$83,741,071,817 | 4.00% | 2.00% | \$82,066,250,381 | \$43,813,000 | \$53.39 |
| 2055 | - 2056 | \$87,090,714,690 | 4.00% | 2.00% | \$85,348,900,396 | \$45,567,000 | \$53.39 |
| 2056 | - 2057 | \$90,574,343,277 | 4.00% | 2.00% | \$88,762,856,412 | \$45,641,750 | \$51.42 |
| 2057 | - 2058 | \$94,197,317,008 | 4.00% | 2.00% | \$92,313,370,668 | \$47,468,500 | \$51.42 |
| 2058 | - 2059 | \$97,965,209,689 | 4.00% | 2.00% | \$96,005,905,495 | \$49,365,750 | \$51.42 |
| 2059 | - 2060 | \$101,883,818,076 | 4.00% | 2.00% | \$99,846,141,715 | \$51,341,500 | \$51.42 |
| 2060 | - 2061 | \$105,959,170,799 | 4.00% | 2.00% | \$103,839,987,383 | \$49,877,750 | \$48.03 |
| 2061 | - 2062 | \$110,197,537,631 | 4.00% | 2.00% | \$107,993,586,879 | \$51,871,750 | \$48.03 |
| 2062 | - 2063 | \$114,605,439,137 | 4.00% | 2.00% | \$112,313,330,354 | \$53,949,000 | \$48.03 |

For this bond issuance the District assumes a bond authorization amount of \$543,000,000, supported by a targeted tax rate of \$58.00 per \$100,000 of assessed valuation. The bonds are projected to be issued in four series of approximately \$135,750,000 each, in three year intervals: Series A in March of 2027, Series B in August of 2030, Series C in August of 2033, and Series D in August of 2036 (see [Appendix K](#), p. 6).

Section 1.B. Program Justification

In this section the District seeks to provide evidence from existing publicly available documents on the topic of why a facility bond measure is appropriate, in the best interest of the public good, and what financial considerations have been taken in this effort.

Section 1.B.1. Public Benefit

Description: Describe the public benefit resulting from the facility projects and improvements of the bond proposal.

VUSD Response: The public benefit resulting from the facility projects and improvements of this proposed bond measure are outlined in the preamble of the draft resolution calling for a bond election for November 3, 2026 ([see Appendix G](#), p. 1). In this section the public benefit is outlined as follows:

Whereas, the Vista Unified School District (“District”) advances innovative, collaborative, and high-achieving instruction in order to provide exceptional education for all students; and

WHEREAS, whether local students are planning to go on to college or directly into the workforce, they need skills to use today’s technologies and a solid background in science, technology, engineering and math and in 21st century learning environments to excel in college and be prepared for an increasingly complex and dynamic world of work;

This is to be achieved through the strategies outlined in the VUSD Long Range Facility Master Plan which defines the types of work to be accomplished in the following broad categories: site work, new construction, major modernization, and modernization ([see Appendix D](#), p. 150 as example of proposed scope of work)

Furthermore, the draft resolution calling for a bond election for November 3, 2026 ([see Appendix G](#),) outlines that many of the district buildings were constructed more than 60 years ago and have structural damage including “failing underground pipes that result in gas leaks, water leaks, and sewage backups” ([see Appendix G](#), p. 1) and that such buildings may have hazardous materials such as asbestos and lead pipes.

To mitigate these substandard facilities and environments, this potential bond seeks to advance the public good by initiating construction and renovations that will address basic safety considerations through a process that is outlined as being:

to remove hazardous materials like asbestos and lead pipes from older school sites, where found; repair or replace deteriorating roofs, plumbing, gas lines, sewer lines, and electrical systems where needed; upgrade older schools so they meet current health codes, building safety codes, and provide proper access for students with disabilities; and . . . ([see Appendix G](#), p. 1)

In addition to these mitigation measures, this potential bond measure seeks to advance the public good by supporting teaching and learning in the classroom that will advance college and career readiness through a process to address:

the current need to provide modern labs and career technical facilities to support high-quality instruction in science, technology, engineering and math, and prepare students for college and careers in these in-demand industries (see [Appendix G](#), p. 1).

Section 1.B.2. Alternative or Additional Sources of Funds

Description: Describe alternative or additional sources of funds considered in the development of the bond proposal.

VUSD Response: The VUSD Long Range Facility Master plan identified \$1,134,353,763 (p. 442, [see Appendix D](#)) of facility development and renovations needs as of July 2023. With the Long Range Facility Master Plan currently being updated, it is anticipated that this amount will significantly increase. To this end, this facility development and renovation amount exceeds any reasonable amount that can be assumed by a single financial source. Currently the District has bond Measure LL that is entering the final stages of commitments and allocations. As identified in the Citizens' Bond Oversight Committee (CBOC) Annual Report of 2024 ([see Appendix H](#), p.2) the District has done an outstanding job in establishing a unified confluence of efforts of all budgeting sources that has in effect delivered on the promise of Measure LL. Specifically, the CBOC found that:

Several large-scale capital improvement projects that were completed in 2023-2024 school year, including Vista Magnet Middle School Entry Modification, Vista High School New Buildings, and Rancho Buena Vista High School New Career Technical Education Complex. Smaller projects have once again been funded with a variety of funding sources such as the District Certificate of Participation program through Fund 40, Developer Funds, State Grants, State general fund unrestricted, and Federal Elementary & Secondary School Emergency Relief Funds (ESSER). In total, these projects supplemented the District progress through Measure LL by over \$8,745,332.35. These additional revenue sources have, and will continue to be, advantageous to allow remaining bond funds to be used for the completion of the current construction project. ([see Appendix H](#), p. 2).

The primary additional funding sources that have been considered in the development of this bond include but are not limited to the District's practice of setting aside no less than 3% of the General Fund Unrestricted for regular and routine maintenance, Fund 25 for Developers Fees, Fund 40 that is supplemented by a Certificate of Participation which is fully paid for via ongoing sustainable funds from community development funds, maximization of applicable federal funds such as the Elementary and Secondary School Emergency Relief funds, and a variety of state grant funds. This "braided" funding approach has been a hallmark of stewardship for the taxpayer to ensure that funds are maximized by considering the applicable use of all sources. For example, the District's efforts to support current Bond Measure LL, 2018, have the potential of being augmented through the application of state grants and matching funds in the amount of \$29,411,322 ([see Appendix I](#), from Board Meeting of April 13, 2023). At the Department of Governmental Services [State Allocation Board meeting of April 29, 2026](#), they approved

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a total of \$15,400,000 ([see Appendix I](#), p.2) to be moved from the unfunded to funded list for disbursement to Vista Unified School District.

Section 1.B.3. Facility Master Plan

Description: If bond projects include new construction, provide a copy of the District's current Facility Master Plan.

VUSD Response: All potential new construction is listed within the Vista Unified School District Long Range Facility Master Plan, Published 2023 ([see Appendix D](#)) under the following sections:

- *Site Master Plans (p. 140)*
 - *Site Master Plans: Elementary Schools (p.146)*
 - *Site Master Plans: Middle Schools (p. 272)*
 - *Site Master Plans: High Schools (p. 312)*
 - *Site Master Plans: Other Sites (p. 352)*

Site plans consist of a site profile, a building inventory, an existing site layout and legend, a proposed scope of work, and a cost analysis. On the site plan the proposed scope of work is further divided into four subsequent categories: (1) Site Work; (2) New Construction; (3) Major Modernization; and (4) Modernization.

The following site plan is provided as an example for reference here, with all site plans for the entire District being within [Appendix D](#) with page numbers noted above.

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MONTE VISTA ELEMENTARY SCHOOL * THIS SCHOOL SITE WAS PART OF THE ASSET MANAGEMENT PROCESS THAT WAS VOTED ON BY THE BOARD OF EDUCATION ON JUNE 21, 2023*

PROPOSED SCOPE OF WORK

SITE WORK

1. NEW CONCRETE PAVEMENT
2. NEW LANDSCAPE
3. NEW ASPHALT PAVEMENT & STRIPPING
4. NEW ASPHALT SLURRY SEAL & STRIPPING
5. NEW SECURITY FENCING & GATE
6. NEW (7) EV CHARGING STATIONS
7. NEW PLAY SURFACE & EQUIPMENT
8. NEW BIKE ENCLOSURE
9. NEW PARKING LOT
10. NEW MARQUEE SIGN
11. RECONDITION PLAY FIELD
12. RECONDITION HILLSIDE
13. REMOVE (17) PORTABLES
14. DEMOLISH STORAGE SHED
15. REMOVE PLAY EQUIPMENT
16. DEMOLISH 6-CLASSROOM BUILDING
17. DEMOLISH SHADE SHELTER

NEW CONSTRUCTION

18. NEW SOLAR PANEL
19. NEW SHADE SHELTER
20. NEW LUNCH SHELTER EXPANSION
21. NEW 6-CLASSROOM BUILDING
22. NEW 2-CLASSROOM, LIBRARY & LAB BUILDING
23. NEW ADMINISTRATION EXPANSION
24. NEW 2-TRANSITIONAL KINDERGARTEN BUILDING

MAJOR MODERNIZATION

25. RECONFIGURE ADMINISTRATION BUILDING
26. CONVERT (4) CLASSROOMS TO (3) KINDERGARTEN

MODERNIZATION

27. MODERNIZE MULTI-PURPOSE & KITCHEN
28. MODERNIZE KINDERGARTEN & PRESCHOOL CLASSROOMS
29. MODERNIZE CLASSROOMS

LEGEND

| | |
|---|--|
| ● PROPOSED WORK | FENCING |
| ■ NEW CONSTRUCTION | ■ PLAYSURFACE |
| ■ MAJOR MODERNIZATION | ■ AC PAVING |
| ■ MODERNIZATION | ■ CONCRETE |
| ■ SOLAR PANELS | ■ LANDSCAPING |
| ■ SHADE | ■ HILLSIDE |



Section 1.B.4. Planning and Overall Operation of District

Description: If an updated Facility Master Plan is not available, explain how the proposed bond program fits into the overall operation of the District.

VUSD Response: The District has undertaken extensive facility planning. This included a full Facility Condition Assessment ([see Appendix F](#)) and a Long Range Facility Master Plan ([see Appendix D](#)). Both items were reviewed at a series of workshops with the Board of Education and subsequently culminated with the approval of the Vista Unified School District Long Range Facility Master Plan in July of 2023 ([see Appendix D](#)). These plans are the approved guiding documents for all facility planning, bond and/or otherwise.

Section 1.B.5. Facility Condition Assessment Report

Description: Provide a copy of the most recent Facility Condition Assessment report, including its identification of project funding requirements.

VUSD Response: The District works with a reputable architectural service firms with extensive experience to develop a Facility Condition Assessment (see [Appendix F](#)) which was completed in late 2022. Building on this effort, the 2025 *Long Range Facilities Master Plan Assessment* is currently underway, with a targeted completion date of June 2026. The following is a summary of the purpose and team assembled to complete this comprehensive 975-page study, as quoted from the 2022 assessment::

These assessments form the basis of the District's development of a Long Range Facilities Master Plan (LRFMP). The following Facility Condition Assessment Report drafted by Ruhuna Clarke Architects, in collaboration with KNA Structural Engineers, MA Engineers, and Johnson Consulting Engineers, and on behalf of the Vista Unified School District, includes an overview of the assessment process, as well as a summary of findings and recommendations. The objective and actionable data provided within the body of this report may be used to inform future decisions regarding facility and infrastructure investments both near and long-term. (see [Appendix F](#), p. 4).

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Section 1.C. Finance and Funding

In this section the District provides the reviewing panel with the request document as evidence for examination and consideration. Where appropriate, summaries have been used to provide an overview of these documents. However, the full documents are valuable to review by selecting the hyperlinks embedded in this section.

Section 1.C.1. Property Tax Base.

Description: Estimated annual property tax rates, including a description and justification for the underlying assessed valuation growth estimates.

VUSD Response: Estimated annual property tax base rates have been provided from the fiscal year 2004-05 through 2025-26 in [Appendix K](#). Overall actual average annual growth rate over this 20-year analysis indicates that the actual average annual growth rates were 4.33%. The highest rate of growth was 12.10% in 2005-06 two years demonstrating a regression rate of -5.67% in 2009-10 and -1.89% in 2010-11 which correlates with the great recession. All other years demonstrate positive gains from a great recession recovery low rate of 0.41% to a median of 3.22%, a mean of 4.33%, and a rounded mode of approximately 5%. In total, these assumptions are the foundations of a conservative District Future Annual Assessed Valuation Growth Estimate of 4.00%. In particularly, the report in [Appendix K](#) finds that:

The District's Assessed Valuation has Grown at an Average Annual Rate of 4.33% Over the Past Twenty Years Versus a 4.00% Projected Average Annual Rate of Growth Used for District's Potential New Bond Measure (see [Appendix K](#), p. 2)

Their analysis of residential housing had a finding that:

A Number of Residential Developments are Occurring within the District, Such as a planned 1,167 residential units. In addition to residential developments, there are planned 760,000 square feet of commercial / industrial developments (see [Appendix K](#), p. 2).

Their analysis of the region and city found that:

The City of Vista is Currently Updating Its General Plan to Reflect the Growth and Developments in the City (see [Appendix K](#), p. 2).

Furthermore, their analysis of the media assessed valuation found:

The Median Assessed Valuation of a Home within the District is \$468,710. That Figure is Far Below Current Market Values in the \$871,046. (see [Appendix K](#), p. 2).

A full listing of a proposed target tax rate of \$58 per \$100,000 to generate \$543,000,000 of the potential bond measure can be found on the financial analysis table in [Appendix K](#), p. 6.

Section 1.C.2. Technology.

Description: Information on proposed technology-related bond expenditures, as follows:

- a. List all classroom technology items to be funded and funding mechanisms.*
- b. List expected useful life of each technology item.*
- c. Provide the term of the financing for each class of asset.*

VUSD Response: The Vista Unified School District has an award-winning Information Technology department that is forward thinking. There is no provision within the proposed bond measure for the purchase of student or staff computers or devices. Technology related projects on the bond project list are infrastructure-focused, as follows:

Improve school site network infrastructure to enhance network-based content and curriculum delivery and network security, which may include: Upgrade and improve the routing and network aggregation capabilities for each site in order to support the larger numbers of concurrent network and internet connections ([see Appendix G](#), p B-5)

As there are no longer state or federal requirements for an independent technology plan, the District embedded our technology funding plan within our Blueprint for Educational Excellence and Innovation ([see Appendix C](#)) which is an extensive listing of all restricted funding sources. The technology section of this three-year plan can be fully reviewed in [Appendix L](#) of this document under Strategy II; Action Services 1-4 pages 3-7. This plan lists each supplemental, concentration, grant, and/or restricted/categorical resource in action plan steps to support the overarching Strategy II of *High Quality Facilities and Resources - We will create and implement ongoing safety, technology, facility systems and structures that provide all students and staff with optimal learning environments*. A sample is provided here with a complete listing in the [Appendix C](#).

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Table 10

Sample of Technology Allocation Planning from the VUSD Blueprint for Education Excellence and Innovation, [Appendix C](#), p. 6, 7, 8.

| Vista Unified School District Blueprint for Educational Excellence and Innovation Financial Report - Expanded Budget (2025-26 Year 2) | | | | | | |
|---|--------------------|------------------|--|--------------------|--------------------|--------------------|
| Strategy II: High Quality Facilities and Resources: Conditions of Learning | | | | | | |
| Action and Service 1: Provide High Quality Technology | | | | | | |
| Funds Goal | Budget Function | Resource Site | Budget Description | 24-25 | 25-26 | 26-27 |
| Action Plan Step 1: Identify and implement digital citizenship and safety protocol and systems. | | | | | | |
| 0022 | 5000 | 0022019 | Implement software for teachers to monitor student activity on | \$105,000 | \$94,000 | \$94,000 |
| 1110 | 1000 | 625 | district-owned devices (e.g. Hapara) | | | |
| 0022 | 5000 | 0022019 | Maintain a safe and secure computing environment by utilizing the | \$0 | \$90,000 | \$0 |
| 0000 | 8300 | 625 | Child Internet Protection Act compliant web filter | | | |
| 0022 | 5000 | 0022019 | Improve student safety by scanning network communication for | \$32,000 | \$32,000 | \$32,000 |
| 0000 | 8300 | 625 | cyberbully, self-harm, and violence | | | |
| Action Plan Step 1 Totals: | | | | \$137,000 | \$216,000 | \$126,000 |
| Action Plan Step 2: Design and implement a technology replacement plan that continuously updates technology software, equipment, and infrastructure districtwide. | | | | | | |
| 0022 | 4300 | 0022019 | Maintain a replacement plan for student computer technology on | \$0 | \$1,000,000 | \$1,000,000 |
| 1110 | 1000 | 625 | an annual basis per established three year plan | | | |
| 0022 | 4300 | 0022019 | Maintain a replacement plan for staff and library computer | \$0 | \$0 | \$500,000 |
| 0000 | 7700 | 625 | technology on an annual basis with a refresh over a four year | | | |
| | | | period | | | |
| 0000 | 2002 | 0000019 | Maintain an annual inventory and provide program support creating | \$15,000 | \$15,000 | \$15,000 |
| 0000 | 7700 | 625 | and curating a digital file/archive infrastructure | | | |
| 0000 | 4300 | 0000019 | Maintain computer technology equipment inventory to ensure 99% | \$60,000 | \$60,000 | \$60,000 |
| 0000 | 7700 | 625 | up-time | | | |
| 0022 | 5000 | 0022019 | Maintain digital archiving of district records and electronic forms | \$40,000 | \$40,000 | \$40,000 |
| 0000 | 7700 | 625 | (Laserfiche) | | | |
| 0022 | 6000 | 0022019 | Utilize the Federal e-rate program to replace and repair servers and | \$900,000 | \$400,000 | \$0 |
| 0000 | 7700 | 625 | corresponding equipment/technology. | | | |
| Carryover | 4300 | 3213019 | Maintain a replacement plan for student and staff computer | \$1,500,000 | \$0 | \$0 |
| 0000 | 7700 | 625 | technology on an annual basis per established three year plan | | | |
| 0022 | 6000 | 0022019 | Utilize the Federal e-rate program to replace and repair fiber optic | \$0 | \$0 | \$900,000 |
| 0000 | 7700 | 625 | network. | | | |
| 0022 | 4300 | 0022019 | Maintain a replacement plan for staff and library computer | \$0 | \$500,000 | \$0 |
| 0000 | 7700 | 625 | technology on an annual basis with a refresh over a four year | | | |
| | | | period | | | |
| Action Plan Step 2 Totals: | | | | \$2,515,000 | \$2,015,000 | \$2,515,000 |

A listing of all current District standards can be found in [Appendix L](#) of this document, VUSD Information Technology Standards Table. This table is formatted in the SDCTA format of: (a) classroom technology, (b) expected useful life of each item, and (c) term of financing for each class asset.

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Section 1.D. Financial Status

In this section the District provides the reviewing panel with all requested documents for your review and/or provides tables from those documents. A summary has been provided as an overview for those items with a hyperlink provided to the source document for full review. To support this section, we have pulled essential tables and information from across documents and this bond evaluation to support clear evidence to directly answer the questions.

Section 1.D.1. Previously Approved General Obligation Bonds

Description: If the District has any previously approved outstanding general obligation bond debt, provide both combined annual debt service and estimated tax rates.

VUSD Response: The District has two approved bond measures. For Proposition O, issuance A was paid off in 2019, with series B being refinanced and presented in Table 11. Measure LL, 2018, is estimated to be paid in full in 2048 with Series A being summarized in Table 12, Series B being summarized in Table 13 and Series C being summarized in Table 14. A full listing of previously approved outstanding general obligation debt, combined annual debt service and estimated taxes is provided in [Appendix K](#) p. 7-9. In totality, these reports suggest that the District is fiscally responsible and positioned for a potential bond measure in the service of the students, teachers, staff, and community.

To summarize current bond measures and their timelines, there are two tables listed below:

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Table 11

Bond debt service table for Proposition O, refinanced Series B.

| Vista Unified School District | | | | |
|--|-----------------------|---------------------------|---------------------|--|
| 2021 General Obligation Refunding Bonds (Federally Taxable) | | | | |
| Final Pricing | | | | |
| February 9, 2021 | | | | |
| Date | Prior Debt Service | Refunding Debt Service | Savings | Present Value to 02/25/2021 @ 1.0159551% |
| 08/01/2021 | 903,100.00 | 900,406.33 | 2,693.67 | 2,681.87 |
| 08/01/2022 | 1,806,200.00 | 1,657,593.40 | 148,606.60 | 150,177.52 |
| 08/01/2023 | 9,341,200.00 | 8,568,761.96 | 772,438.04 | 757,309.33 |
| 08/01/2024 | 9,679,450.00 | 8,874,359.46 | 805,090.54 | 780,369.81 |
| 08/01/2025 | 10,036,950.00 | 9,203,764.36 | 833,185.64 | 798,483.60 |
| 08/01/2026 | 1,180,950.00 | 1,159,851.56 | 21,098.44 | 20,944.34 |
| 08/01/2027 | 6,392,500.00 | 5,864,111.56 | 528,388.44 | 495,987.40 |
| 08/01/2028 | 5,360,250.00 | 4,913,616.40 | 446,633.60 | 414,653.31 |
| | 44,700,600.00 | 41,142,465.03 | 3,558,134.97 | 3,420,607.18 |

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Table 12
Bond debt service table for Measure LL Series A.

| Measure LL Series A General Obligation Bonds | | | | |
|---|----------------------|----------------------|--|-------------------------------------|
| DEBT SERVICE ON THE BONDS | | | | |
| <u>Bond Year</u> <u>Ending August 1</u> | <u>Principal</u> | <u>Interest</u> | <u>Taxpayer Credit</u> <u>(Debt Service</u> <u>Fund Deposit)</u> | <u>Total Debt</u> <u>Service</u> |
| 2019 | | \$ 340,984 | \$ 340,984 | |
| 2020 | \$ 6,255,000 | 2,231,900 | 2,231,900 | \$ 6,255,000 |
| 2021 | 6,625,000 | 2,044,250 | 2,095,565 | 6,573,685 |
| 2022 | 5,145,000 | 1,779,250 | | 6,924,250 |
| 2023 | - | 1,522,000 | | 1,522,000 |
| 2024 | - | 1,522,000 | | 1,522,000 |
| 2025 | - | 1,522,000 | | 1,522,000 |
| 2026 | - | 1,522,000 | | 1,522,000 |
| 2027 | 325,000 | 1,522,000 | | 1,847,000 |
| 2028 | 410,000 | 1,505,750 | | 1,915,750 |
| 2029 | 505,000 | 1,485,250 | | 1,990,250 |
| 2030 | 605,000 | 1,460,000 | | 2,065,000 |
| 2031 | 710,000 | 1,429,750 | | 2,139,750 |
| 2032 | 825,000 | 1,394,250 | | 2,219,250 |
| 2033 | 950,000 | 1,353,000 | | 2,303,000 |
| 2034 | 1,085,000 | 1,305,500 | | 2,390,500 |
| 2035 | 1,210,000 | 1,272,950 | | 2,482,950 |
| 2036 | 1,350,000 | 1,224,550 | | 2,574,550 |
| 2037 | 1,500,000 | 1,170,550 | | 2,670,550 |
| 2038 | 1,645,000 | 1,125,550 | | 2,770,550 |
| 2039 | 1,800,000 | 1,076,200 | | 2,876,200 |
| 2040 | 1,960,000 | 1,022,200 | | 2,982,200 |
| 2041 | 2,150,000 | 943,800 | | 3,093,800 |
| 2042 | 2,350,000 | 857,800 | | 3,207,800 |
| 2043 | 2,565,000 | 763,800 | | 3,328,800 |
| 2044 | 2,795,000 | 661,200 | | 3,456,200 |
| 2045 | 3,035,000 | 549,400 | | 3,584,400 |
| 2046 | 3,290,000 | 425,000 | | 3,715,000 |
| 2047 | 3,560,000 | 296,400 | | 3,856,400 |
| 2048 | 3,850,000 | 154,000 | | 4,004,000 |
| Total | \$ 56,500,000 | \$ 35,483,284 | \$ 4,668,449 | \$ 87,314,835 |

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Table 13
Bond debt service table for Measure LL Series B.

| Measure LL Series B General Obligation Bonds | | | | |
|---|-----------------------|-----------------------|--|-------------------------------------|
| DEBT SERVICE ON THE BONDS | | | | |
| <u>Bond Year</u> <u>Ending August 1</u> | <u>Principal</u> | <u>Interest</u> | <u>Taxpayer Credit</u> <u>(Debt Service</u> <u>Fund Deposit)</u> | <u>Total Debt</u> <u>Service</u> |
| 2022 | | \$ 1,140,304 | \$ 1,140,304 | |
| 2023 | \$ 5,920,000 | 6,841,825 | 6,841,825 | \$ 5,920,000 |
| 2024 | 205,000 | 6,545,825 | 522,895 | 6,227,930 |
| 2025 | - | 6,535,575 | | 6,535,575 |
| 2026 | 325,000 | 6,535,575 | | 6,860,575 |
| 2027 | 350,000 | 6,519,325 | | 6,869,325 |
| 2028 | 645,000 | 6,501,825 | | 7,146,825 |
| 2029 | 965,000 | 6,469,575 | | 7,434,575 |
| 2030 | 1,320,000 | 6,421,325 | | 7,741,325 |
| 2031 | 1,700,000 | 6,355,325 | | 8,055,325 |
| 2032 | 2,115,000 | 6,270,325 | | 8,385,325 |
| 2033 | 2,560,000 | 6,164,575 | | 8,724,575 |
| 2034 | 3,045,000 | 6,036,575 | | 9,081,575 |
| 2035 | 3,560,000 | 5,884,325 | | 9,444,325 |
| 2036 | 4,125,000 | 5,706,325 | | 9,831,325 |
| 2037 | 4,730,000 | 5,500,075 | | 10,230,075 |
| 2038 | 5,385,000 | 5,263,575 | | 10,648,575 |
| 2039 | 6,085,000 | 4,994,325 | | 11,079,325 |
| 2040 | 6,840,000 | 4,690,075 | | 11,530,075 |
| 2041 | 7,595,000 | 4,407,925 | | 12,002,925 |
| 2042 | 8,480,000 | 4,009,188 | | 12,489,188 |
| 2043 | 9,400,000 | 3,599,550 | | 12,999,550 |
| 2044 | 10,325,000 | 3,200,050 | | 13,525,050 |
| 2045 | 11,315,000 | 2,761,238 | | 14,076,238 |
| 2046 | 12,480,000 | 2,167,200 | | 14,647,200 |
| 2047 | 13,730,000 | 1,512,000 | | 15,242,000 |
| 2048 | 15,070,000 | 791,175 | | 15,861,175 |
| Total | \$ 138,270,000 | \$ 132,824,979 | \$ 8,505,024 | \$ 262,589,955 |

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Table 14
Bond debt service table for Measure LL Series C

| Measure LL Series C General Obligation Bonds | | | | |
|---|----------------------|----------------------|--|-------------------------------------|
| DEBT SERVICE ON THE BONDS | | | | |
| <u>Bond Year</u> <u>Ending August 1</u> | <u>Principal</u> | <u>Interest</u> | <u>Taxpayer Credit</u> <u>(Debt Service</u> <u>Fund Deposit)</u> | <u>Total Debt</u> <u>Service</u> |
| 2026 | | \$ 957,550 | \$ 957,550 | |
| 2027 | \$ 1,835,000 | 2,611,500 | 2,611,500 | \$ 1,835,000 |
| 2028 | 2,000,000 | 2,519,750 | 2,453,575 | 2,066,175 |
| 2029 | 360,000 | 2,419,750 | | 2,779,750 |
| 2030 | 485,000 | 2,401,750 | | 2,886,750 |
| 2031 | 630,000 | 2,377,500 | | 3,007,500 |
| 2032 | 780,000 | 2,346,000 | | 3,126,000 |
| 2033 | 945,000 | 2,307,000 | | 3,252,000 |
| 2034 | 1,120,000 | 2,259,750 | | 3,379,750 |
| 2035 | 1,315,000 | 2,203,750 | | 3,518,750 |
| 2036 | 1,520,000 | 2,138,000 | | 3,658,000 |
| 2037 | 1,740,000 | 2,062,000 | | 3,802,000 |
| 2038 | 1,980,000 | 1,975,000 | | 3,955,000 |
| 2039 | 2,235,000 | 1,876,000 | | 4,111,000 |
| 2040 | 2,515,000 | 1,764,250 | | 4,279,250 |
| 2041 | 2,805,000 | 1,638,500 | | 4,443,500 |
| 2042 | 3,130,000 | 1,498,250 | | 4,628,250 |
| 2043 | 3,465,000 | 1,341,750 | | 4,806,750 |
| 2044 | 3,835,000 | 1,168,500 | | 5,003,500 |
| 2045 | 4,225,000 | 976,750 | | 5,201,750 |
| 2046 | 4,645,000 | 765,500 | | 5,410,500 |
| 2047 | 5,095,000 | 533,250 | | 5,628,250 |
| 2048 | 5,570,000 | 278,500 | | 5,848,500 |
| Total | \$ 52,230,000 | \$ 40,420,550 | \$ 6,022,625 | \$ 86,627,925 |

Section 1.D.2. Refinancing of General Obligation Bonds

Description: Describe any previous or currently proposed refinancing of general obligation bonds, including taxpayer savings.

VUSD Response: A listing of previously refinanced general obligation bonds, including taxpayer savings, is provided in [Appendix K](#) p. 5. This summary table demonstrates four refinancing that has saved the taxpayers a total of \$25,244.792. The table below summarizes this cost savings:

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Table 15

Previous refinancing of general obligations bonds, including taxpayer savings

| Vista Unified School District Previous Refinancings of General Obligation Bonds Taxpayer Savings Delivered | | |
|---|--|--|
| Completed Refinancings | Old Bonds Refinanced | Taxpayer Savings |
| 2005 General Obligation Refunding Bonds January 25, 2005 | \$35,265,000 Election of 2002, Series 2002A | \$997,387 |
| 2012 General Obligation Refunding Bonds October 2, 2012 | \$64,220,000 Election of 2002, Series 2002A and Election of 2002 Series 2003B | \$14,923,240 |
| 2015 General Obligation Refunding Bonds October 20, 2015 | \$45,605,000 Election of 2002, Series 2007C and 2005 General Obligation Refunding Bonds | \$5,532,547 |
| 2021 General Obligation Refunding Bonds February 25, 2021 | \$36,370,000 2012 General Obligation Refunding Bonds | \$3,558,135 |
| 2026 General Obligation Refunding Bonds March 19, 2026 | \$5,465,000 2015 General Obligation Refunding Bonds | \$233,483 |
| Total | \$186,925,000 | \$25,244,792 |

Section 1.D.3. Credit Rating

Description: Provide a copy of the most recent Credit Rating Report from Moody's and/or S&P, received within the last five years.

VUSD Response: Included here are the most recent credit rating reports from Moody's (2019, see [Appendix M](#)) and Standard & Poor's (2022, see [Appendix N](#)).

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Moody’s (2019, see [Appendix M](#)) identifies the need to address operational aspects of the District due to declining enrollment which were addressed by the 2023 Board action for school consolidation (see [Appendix E](#), and [Board Action Item 8.B. of June 22, 2023](#)). Before these matters were addressed Mood’s rated the District “Aa3” with no rating outlook as “Outlooks are usually not assigned to local government credits with this amount of debt outstanding” (see [Appendix M](#), p. 1). All factors that Moody’s listed in this report that could lead to an upgrade have been addressed through a variety of strategies with the District receiving an ongoing positive rating by the San Diego County Office of Education.

In 2026 Standard & Poor’s (see [Appendix N](#)) was engaged to provide the District guidance for the appropriations of general obligation bonds which was summarized in the following table:

Table 16

Standards & Poor’s summary table of 2026 for Vista Unified School District (see [Appendix N](#), p 1.)

Vista Unified School District, CA COPs Assigned 'A' Rating, GO Bonds Assigned 'A+' Rating; Outlook Is Stable

| Ratings List | |
|---|-----------|
| New Issue Ratings | |
| US\$25.0 mil 2026 certs of part ser 2026 due 10/01/2037 | |
| Long Term Rating | A/Stable |
| US\$52.230 mil GO bnds ser 2026 C due 8/1/2045 | |
| Long Term Rating | A+/Stable |
| US\$7.835 mil GO rfdg bnds ser 2026 dtd 04/23/2026 due 08/01/2028 | |
| Long Term Rating | A+/Stable |
| Ratings Affirmed | |
| Local Government | |
| Vista Unif Sch Dist, CA Lease Appropriation | |
| | A/Stable |
| Vista Unif Sch Dist, CA Unlimited Tax General Obligation | |
| | A+/Stable |

The Standards and Poor’s rating action stated that:

S&P Global Ratings removed its 'A+' long-term rating and underlying rating (SPUR) on Vista Unified School District, Calif.'s general obligation (GO) bonds, as well as its 'A' SPUR on the District's certificates of participation (COPs), from CreditWatch with negative implications, where they had been placed on Dec. 15, 2021. The outlook is stable. At the same time, S&P Global Ratings assigned its 'A+' long-term rating, with a stable outlook, to the District's \$150 million election of 2018 series B and B-1 GO bonds. Finally, S&P Global Ratings assigned its 'A' long term rating, with a stable outlook, to the District's \$39.745 million series 2022 COPs. (see [Appendix N](#), p. 1)

SECTION 2: ADOPTION OF BOARD POLICIES AND RESOLUTIONS

The evidence provided by VUSD below seeks to clearly demonstrate the historic and ongoing commitment of the Board of Education and District Administration to fair and open competition, having a Citizens' Bond Oversight Committee (CBOC) for effective bond program management, and to demonstrate transparency and ethics in bond program development. The evidence provided here includes the currently adopted Board Policies, Administrative Regulations, and other publicly available and published evidence on these important topics. The governing documents are on review cycles and the District welcomes any updates or recommendations for revision from the San Diego County Taxpayers Association.

Section 2.A. Fair and Open Competition

The Vista Unified School District is committed to fair and open practice of bond management. The following sections seek to establish clear evidence from publicly available documents that outline Board Policies, Administrative Regulations, and various Board meeting discussions relevant to these topics. Evidence included is available through hyperlinks as part of the Appendix of this submission and as publicly available agenda items online. For recent meetings and items the Board agenda has been provided as meeting minutes may still not be available at the time of this submission.

Section 2.A.1. Ballot Resolution

Description: Adoption within the ballot resolution provision stating that the District will promote fair and open competition for all construction projects.

VUSD Response: This statement has been included within the proposed ballot measure resolution, a draft of which included as [Appendix G](#) hereto (p. B-6.) A tentative agreement, with non-substantial minor modifications, was reached at the April 23, 2026 Board of Education Meeting and is anticipated to return for Board vote on May 14, 2026. Specifically the reviewed draft resolution stated that “the District will promote fair and open competition for all construction projects” ([Appendix G](#), p. B-6).

Section 2.A.2. Resolution of Informed Public

Description: A Resolution that includes language that taxpayers will be informed by public notice before a resolution to negotiate a project labor agreement is considered.

VUSD Response: Board of Education Resolution No. 18-47 ([see Appendix P](#)), adopted by the VUSD Board of Education on May 8, 2018, in anticipation of placing Measure LL on the ballot, remains in effect at this time, and VUSD intends to continue complying with this resolution for a future bond measure. VUSD is also willing to bring a similar resolution forward for its proposed new measure if necessary. A copy of Resolution No. 18-47 is attached hereto as [Appendix P](#). Resolution No. 18-47 provides:

In the event that the Board wishes to consider the use of a Project Labor Agreement for construction of bond projects, the Board shall inform the public at least 90 days in advance of any such decision. Notice shall be given via website, publication, social media, District email, or other similar methods of public notice ([see Appendix P](#), section (e), p. 2).

Section 2.A.3. 90 Days Prior Notice for Project Labor Agreements

Description: *A Resolution of Board Policy that notice will be given within 90 days prior to proposed action to approve a Project Labor Agreement (PLA) (sometimes referred to as a Community Benefit Agreement).*

VUSD Response: Please see VUSD's response to item A.2. In addition, please see VUSD's proposed ballot measure resolution, which states:

The District does not currently have a policy that favors or disfavors the use of a Project Labor Agreement (PLA) for construction projects. For every project, the District will determine whether the use of a PLA is in its best interest. If a PLA will be used, the District will provide advance notice to the public. ([see Appendix G](#), page B-6).

Section 2.A.4. Board of Education Workshops

Description: *A Workshop will be conducted prior to any negotiation resolution to determine reasonableness.*

VUSD Response: Historically VUSD has held an open, public meeting/workshop to consider and discuss the use of a PLA for bond-funded construction projects, and we would do the same if one is considered in the future.

A listing of recent Board of Education workshops includes the following dates, agenda items, and topics which were inclusive of this topic:

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Table 17

Listing of VUSD Board Meeting Workshops and Meetings to Review Reasonability in 20264.

| Date | Item | Topic | Online Agenda Link |
|----------------|-------|--|----------------------------|
| March 5, 2026 | 18.B. | Long Range Facility Master Plan Update | Click Here |
| March 11, 2026 | 4.A. | Facilities/Potential Bond Workshop | Click Here |
| April 23, 2026 | 9.D. | Facility Planning, Design, and Development Microworkshop | Click Here |
| April 23, 2026 | 10.A. | Potential Bond Measure Resolution and Legal requirements | Click Here |

Section 2.A.5. Proposed Ballot Language

Description: Proposed ballot language stating whether or not a PLA is envisioned or required for a portion of bond expenditures.

VUSD Response: VUSD’s proposed ballot measure resolution states “the District does not currently have a policy that favors or disfavors the use of a Project Labor Agreement (PLA) for construction projects. For every project, the District will determine whether the use of a PLA is in its best interest. If a PLA will be used, the District will provide advance notice to the public.” (see [Appendix G](#), page B-6).

Section 2.A.6. Statement of Intended Use of PLAs

Description: Specific organizations (e.g., labor unions) included in an existing PLA intended to be used for project expenditures.

VUSD Response: No decisions have been made by VUSD about the use of PLAs for future bond measure projects, so there are no specific organizations that can be listed.

Section 2.A.7. PLAs and the CBOC

Description: If there is a PLA, the District will cooperate with the Bond Oversight Committee to analyze the cost impact of the PLA on bond projects.

VUSD Response: VUSD adopted the SDCTA CBOC Best Practices in 2018 and incorporated them into AR 1221.4 when Measure LL passed (see [Appendix Q](#)). Although the AR does not specifically reference cooperation with the Bond Oversight Committee to analyze the cost impact of a PLA on bond projects, it does expressly require VUSD to provide the CBOC with extensive access to information about construction program plans, delivery methods, and changes which VUSD believes would include information about the use of a PLA.

Section 2.B. PROVISION OF A “CITIZENS BOND OVERSIGHT COMMITTEE” (CBOC) AND FOR EFFECTIVE BOND PROGRAM MANAGEMENT

The District has demonstrated a commitment to effective bond oversight with an established Citizens Bond Oversight Committee (CBOC). In 2025, the Vista Unified School District's Citizens' Bond Oversight Committee was pleased to receive an increased transparency report card score from the San Diego County Taxpayers Association for the fourth year in a row. For the 2025 scorecard the CBOC transparency improved to a score of A+ (see [Appendix R](#)). The CBOC continues to publish an annual report (see [Appendix H](#)) of all requirements listed in their Board approved Administrative Regulation 1221.4. (see [Appendix Q](#)). The District remains fully committed to building upon our rich tradition of governance excellence that is exemplified by our CBOC for the potential future bond if an election is successful.

Section 2.B.1. CBOC Best Practices

Description: Adoption of SDCTA's “CBOC Best Practices” as policy, no later than the date of the resolution calling for the bond vote adoption.

VUSD Response: Board Resolution No. 18-47 adopted the “CBOC Best Practices” (see [Appendix P](#)), and after Measure LL passed, VUSD incorporated CBOC Best Practices into AR No. 1221.4 (see [Appendix Q](#)). VUSD intends to apply and follow its Board Policies and Administrative Regulations for a future bond measure. All information about VUSD's current CBOC, agendas, minutes, reports, bylaws, and membership information can be found at <https://www.vistausd.org/departments/osc/cboc>. Administrative Regulation No. 1221.4 (see [Appendix Q](#)) governs the Citizen's Bond Oversight Committee and specifically calls out the SDCTA Best Practices in the preamble with the following statement:

In order to comply with these requirements, and in furtherance of BP 7112 which adopts and incorporates the San Diego County Taxpayers Association (“SDCTA”) “Best Practices” for Oversight Committees, the District's Board of Trustees (“Board”) shall establish a Committee to oversee the expenditure of bond funds in connection with any authorization of general obligation bonds pursuant to Proposition 39. (see [Appendix Q Preamble, p.1](#))

Section 2.B.2. SDCTA CBOC Membership

Description: District's agreement to appoint a member of SDCTA as the bona fide taxpayer association representative on the CBOC and to make a diligent effort to find such representatives.

VUSD Response: Administrative Regulation No. 1221.4 (see [Appendix Q](#)) incorporates VUSD's commitment to appoint a member of SDCTA on its CBOC. SDCTA member Garrison Ham (second term of service through June 2026) currently serves on

the VUSD CBOC as the taxpayer organization representative. Specifically, this Administrative Regulation states:

At least one member of the Committee shall be a representative of SDCTA that lives or works within the District and is prepared to meet other membership requirements. SDCTA will identify and nominate a member to fulfill the duties of the member of a bona fide taxpayers association. (see [Appendix Q](#), Article D, p. 4)

Section 2.B.3. Procurement Best Practices

Description: Adoption of SDCTA's School Construction and Professional Services Procurement Best Practices.

VUSD Response: VUSD adopted SDCTA's School Construction and Professional Services Procurement Best Practices in 2018, as expressed in Board Resolution No. 18-47 ([see Appendix P](#)), as follows:

The Board hereby adopts the SDCTA School Construction and Professional Services Procurement Best Practices, as the same may be amended over time to reflect changes in the law; provided, however that the District shall not be precluded from using project delivery and procurement methods permitted by law as long as all transparency and fiscal accountability requirements are met ([see Appendix P](#), Article (e) 3) p. 3)

Section 2.B.4. Adoption of Procurement Best Practices

Description: Minutes of the Board of Education meetings when the SDCTA Best Practices on Independent Citizen Oversight and the SDCTA Best Practices on School Construction and Professional Services Procurement Best Practices were formally adopted as policy by the Board.

VUSD Response: Please [see Appendix S](#) for a copy of the minutes of the Board of Education meeting of May 8, 2018, at which Board Resolution No. 18-47 was adopted ([see Appendix P](#)). In the minutes Item 17E reflects the following:

APPROVAL OF RESOLUTION #18-47 FOR BOND MEASURE AND CAPITAL PROJECTS ACCOUNTABILITY AND TRANSPARENCY Member Smithfield moved to approve, seconded by Member Vargas. All in favor. YES (Alderson, Herrera, Smithfield and Vargas) unanimously approved ([see Appendix S](#) , p.5)

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Section 2.C. Transparency and Ethics in Bond Program Development

The Board of Education adopted Resolution No. 18-47 ([see Appendix P](#), [see Appendix S](#) for approved meeting minutes) to support a standard of transparency and ethics in bond program development. This resolution adopted the San Diego County Taxpayers Association criteria for the level and type of accountability that local taxpayers deserve from their public servants. The Board of Education and District Administration remain fully committed to meeting those criteria as a high standard for the current bond management and the potential future bond if an election is successful. The following is the evidence to demonstrate this commitment from publicly available District documents.

Section 2.C.1. Adoption of a “No Pay to Play”

Description: Adoption of a “No Pay to Play” policy stating that any individual, sole proprietor, partnership, corporation, or firm who contributed \$1,000 or more to a bond campaign AND bids on a bond-funded project or services must have their name and amount publicly listed before any award of a bond-funded contract.

VUSD Response: Resolution No. 18-47 ([see Appendix P](#)) adopted a “No Pay to Play” policy in accordance with SDCTA standards. Specifically the resolution states:

The District and Board will follow a “No Pay to Play” policy regarding bond-funded contracts that are procured and let after a successful bond measure, which means that any person or organization that directly or indirectly contributed \$1,000 or more to any District candidate or measure campaign (including a bond measure campaign) or to a foundation that, within the prior 4 years has made a contribution to a District bond measure campaign, shall be identified publicly as part of the Board’s consideration of such person’s bond-funded contract ([see Appendix P](#), p. 3)

Section 2.C.2. Board Member Ethics Training

Description: Evidence that District Board members must have completed the two-hour ethics training at least once every two years as described in California Government Code.

VUSD Response: VUSD Board of Education trustees regularly receive legal training in ethics topics from its general counsel law firm, as well as annual education conferences. VUSD also committed to ongoing training in Board Resolution No. 18-47, as follows:

Members of the Board and District staff persons with responsibilities for the bond program shall pursue training and professional development programs available from reputable industry trade organizations and experts in general ethics principles and doctrines, covering techniques for managing a bond construction program, capital finance, and ethics in contracting, procurement and public service. Such training may include programs of SDCTA, the California State Attorney General and/or the Fair

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Political Practices Commission. Members of the CBOC shall additionally be encouraged to attend professional development programs regarding their role and duties, including programs of SDCTA. ([see Appendix P](#), Article (g) p. 3)

This is evidenced through the Board Governance meetings and legal consultations that can be accessed online for the meetings of November 19, 2025, agenda item 4A [Governance Training](#), and January 22, 2026, agenda item [3A Fiscal and Governance Workshop](#) with the presentation from F3 Law on [Governance and Ethical Legal Requirements](#).

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APPENDIX LISTING

[Appendix A - Board Policy on Equity 0415](#)

[Appendix B - VUSD Framework for the Future](#)

[Appendix C - VUSD Blueprint for Educational Excellence and Innovation](#)

[Appendix D - VUSD Long Range Facility Master Plan, Adopted July 2023](#)

[Appendix E - VUSD Asset Management Advisory Committee: Report of Findings and Recommendation 2023](#)

[Appendix F - VUSD Facility Conditions Assessment Report](#)

[Appendix G - Draft Resolution Calling for A Bond Measure November 2026](#)

[Appendix H - VUSD CBOC Annual Report 2024](#)

[Appendix I - Grant Slide Board Presentation of 4-13-2023](#)

[Appendix J – Board Policy 3470 Debt Issuance and Management](#)

[Appendix K Bond Financial Analysis Report – April 2026](#)

[Appendix L - USD Information Technology Standards, April 2026](#)

[Appendix M- VUSD Moody's Rating Report - April 2019](#)

[Appendix N - VUSD S&P Rating Report - January 2026](#)

[Appendix O - Board Agenda of April 23, 2026](#)

[Appendix P - Board Resolution No. 18-47, adopted May 8, 2018, including minutes from May 8, 2018, Board of Education meeting.](#)

[Appendix Q - USD Administrative Regulation \(AR\) 1221.4 – Citizens' Bond Oversight Committees](#)

[Appendix R - SDCTA 2023 School Bond Transparency in San Diego County](#)

[Appendix S, VUSD Board of Education Meeting Minutes of May 8, 2018](#)