

## IMPARTIAL ANALYSIS OF MEASURE J

Under the California Constitution and various Education Code sections, school districts may issue bonds if approved by at least 55 percent of voters within the boundaries of that district. These bonds are sold to the public and constitute a debt of the district. The principal and interest on the bonds are repaid by an annual property tax levied on all real property within the jurisdiction of the school district. This is known as an “*ad valorem* tax” and is calculated based on the current assessed value of each property.

Measure J was placed on the ballot by the Board of Trustees (“the Board”) of the Pacific Elementary School District (the “District”). The Board asks voters to approve the sale of general obligation bonds in the maximum principal amount of \$675,000. These bonds would generate an average of \$50,000 annually for the District.

Current law only allows funds from the sale of bonds to be used for specific purposes related to: construction, reconstruction, rehabilitation, or replacement of school facilities; furnishing and equipping of school facilities; or the acquisition or lease of real property for school facilities. The law does not allow these bond funds to be used for teacher and administrator salaries or other school operational expenses.

The District has submitted a description of the Scope of Projects and a School Facility Project List as required by law. Voters are referred to the full text of the measure for the complete information. The types of projects funded may include, but are not limited to:

- Repairing, upgrading, or replacing deteriorating roofs;
- Renovating and constructing classrooms, restrooms, and other facilities;
- Installing or replacing playgrounds and physical education fields, surfaces, and structures;
- Upgrading safety, security, electrical, fire alarm, and communication systems;
- Updating and acquiring classroom technology, including infrastructure, devices, and equipment;
- Upgrading heating, ventilations, and air-conditioning systems; and/or
- Abating and removing hazardous materials identified prior or during construction.

If approved by voters, the District will be required to follow certain accountability provisions. This includes the establishment of an Independent Citizens’ Oversight Committee and the annual completion of independent performance and financial audits to evaluate and ensure bond proceeds are only expended on the types of school facilities projects in accordance with the law.

At the time of filing, the District has provided the best estimate of the highest tax rate to be levied at approximately \$18 per \$100,000 of assessed property value per year. If approved by voters, the parcel tax will be collected through fiscal year 2053-54. If all bonds are issued and sold, the best estimate of the total debt service will be approximately \$2,800,000, including principal and interest.

A “yes” vote on Measure J is a vote to authorize the issuance of bonds in the amount of \$675,000 to be financed by an annual property tax.

A “no” vote on Measure J is a vote against the issuance of the proposed bonds.

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