
MEASURE E

SCHOOL BOND ELECTION – LOOMIS UNION SCHOOL DISTRICT

Loomis Union School District Classroom Repair/Local Control Measure. To upgrade local prekindergarten - 8th grade classrooms/labs/restrooms, remove hazardous materials where discovered, fix leaky roofs, failing heating, cooling, gas, electrical, and plumbing for safe drinking water, shall Loomis Union School District's measure be adopted authorizing \$48,000,000 in bonds at legal rates, averaging \$27/\$100,000 of assessed value, (raising \$2,700,000 annually) while bonds are outstanding, with independent oversight, public spending reports, no funds for administrator salaries, and all funds locally controlled?

BONDS YES _____

BONDS NO _____

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE E

This measure, if approved by fifty-five percent of the voters in the Loomis Union School District (the "District"), would authorize the sale of general obligation bonds by the District in an aggregate principal amount of \$48,000,000. The proceeds of the bonds would be used to provide financing for school facilities projects described in the text of the measure and more fully listed in the resolution. Principal and interest on the bonds would be paid from a tax placed on the taxable property within the District. The District estimates the average annual tax rate required to fund this bond issuance is \$26.06 per \$100,000 of assessed valuation. The tax is estimated to apply from the 2025-2026 fiscal year until the 2060-2061 fiscal year.

A general obligation bond is a form of borrowing commonly used to fund school facilities. By law, local general obligation bonds, which are financed through an increase in local property taxes, can be used for renovating, reconstructing, and building new facilities and for acquiring certain new equipment. To authorize such bond issuance, the District must meet accountability requirements. The Board of Trustees of the District has committed to the following:

- to use the bond proceeds only for school and classroom improvements, and not for any other purposes, such as teacher and administrator salaries and other school operating expenses.
- to evaluate the safety, class size reduction and information technology needs of the District prior to determining that bond issuance is necessary.
- to create a citizen's oversight committee in compliance with Education Code section 15278 no later than 60

days after the Board of Trustees enters the election results in its minutes to ensure bond proceeds are expended only for the projects in the ballot measure.

- to conduct annual independent performance and financial audits to ensure that the bond proceeds are expended only for the projects in the ballot measure.

This measure was placed on the ballot by the Board of Trustees for the District through unanimous adoption of Resolution No. 23-24-118 on June 13, 2024.

A "YES" vote on this Measure would authorize the Loomis Union School District to borrow money through the sale of bonds in an amount not exceeding \$48,000,000, with the bonds being repaid by revenue derived from an annual tax levied upon the taxable property within the District.

A "NO" vote on this Measure is a vote against the sale of bonds and the corresponding tax by the District.

This analysis is submitted by the Office of the County Counsel of Placer County pursuant to the requirements of Section 9500 of the Elections Code of the State of California.

The above statement is an impartial analysis of Measure E. If you desire a copy of the measure, please call the Placer County Registrar of Voters at 530-886-5650 and a copy will be mailed at no cost to you.

Karin E. Schwab, County Counsel

By: Clayton T. Cook, Supervising Deputy County Counsel

ARGUMENT IN FAVOR OF MEASURE E

Vote Yes on E for quality education, student safety and local control of our Loomis schools.

We have excellent schools in Loomis Union School District. Student test scores rank among the best in the region and our quality schools protect strong home values.

Although local schools are well maintained, they were built many decades ago – some over 70 years ago – and need significant repairs.

Roofs leak. Aging heating, cooling, electrical systems, plumbing, and gas lines are failing. Hazardous materials like asbestos and lead need to be removed where discovered. Student safety and school security improvements are needed.

Loomis Union School District has gone nearly 30 years without asking the community to support school repairs. Urgent upgrades can no longer wait and the repairs will only become more expensive with time.

Voting yes on E provides locally controlled funding to repair our schools. All funds must be used for Loomis schools only and cannot be taken by the State.

Yes on E will:

- Repair aging classrooms, restrooms and leaky roofs
- Provide clean and safe classrooms and quality learning environments
- Replace failing heating, cooling, electrical systems, water, and gas lines
- Upgrade plumbing to maintain safe drinking water
- Remove hazardous materials like asbestos and lead when encountered
- Improve student safety and school security

Measure E requires strict fiscal accountability and local control:

- All funds must be spent locally controlled and cannot be taken by the State
- Public reports documenting how funds are used are required
- No funds can be spent on administrators' salaries or pensions
- An independent oversight committee and audits ensure funds are spent properly

Whether or not you have school- age children, supporting quality education is a wise investment that protects the quality of life in our community and strong property values.

Join local parents, teachers, business, and community leaders and vote Yes on E for Loomis schools.

Signed,
Edward W. Horton, Owner, Horton Iris Garden
Annie Bowler, Owner, Flower Farm
Grace Kamphefner, Local Business and Philanthropist
Nick Zerwas, Del Oro Principal
Edward Bonner, Former Placer County Sheriff

REBUTTAL TO THE ARGUMENT IN FAVOR OF MEASURE E

Measure E is an unnecessary property tax increase that we cannot afford.

This fiscally irresponsible bond would not even build any new schools. Instead, this measure is designed to pay for repairs and maintenance that should be funded with on-going tax revenues, which have increased substantially in recent years.

Bonds are the most expensive way to pay for infrastructure because interest and other transaction expenses more than double the cost to taxpayers. This bond does not even have an interest rate cap, so taxpayers might be forced to pay the highest interest rate in a generation for the next three decades.

It makes no sense to borrow money at high interest rates, for three decades or more, to pay for things like security cameras, asphalt repairs, and lighting repairs that will need to be replaced long before this bond is paid off. What happens the next time a roof leaks or a security camera breaks? Will they increase taxes yet again for three decades? Can you afford that? This is no way to run a school district!

We need to focus on repairing and maintaining our local schools without raising taxes and without incurring massive new debts.

Please vote NO on Measure E.

Signed,
Thomas N. Hudson, President, California Taxpayer Protection Committee
Jean Pagnone, Treasurer, Placer County Taxpayers Association
Eric Eisenhammer, President, Placer County Republican Assembly

ARGUMENT AGAINST MEASURE E

Measure E is a MASSIVE PROPERTY TAX INCREASE that our district cannot afford. This enormous tax increase comes at a time when tax revenues are already breaking previous records, but our family budgets have been devastated by inflation. The LAST thing we need is higher taxes and more debt!

(Proposition 13 does not protect us from this tax increase.)

It is immoral and reckless to leave our children and grandchildren burdened with irresponsible debt for on-going maintenance and technology upgrades that should have been funded with current revenues. Instead of using the district's unanticipated revenue increases to pay for maintenance and upgrades, they are asking us to borrow even more money. The upgrades and repairs that this bond will supposedly fund will be obsolete and outdated long before this bond is paid off. They aren't even planning to build any new schools with this massive tax increase.

Today's schoolchildren will still be paying for this bond long after their own children have graduated. This is fiscally irresponsible!

Remember that bonds increase property taxes. If you are renting, your rent is likely to increase as a result. If you own your home and cannot afford this tax increase, your property will be sold to pay the taxes. Once issued, bonds can never be cancelled. Bond can only be repaid... with interest.

VOTE NO on Measure E. We cannot afford this tax increase!

Signed,

Thomas N. Hudson, President, California Taxpayer Protection Committee

Jean Pagnone, Treasurer, Placer County Taxpayers Association

Mark Wright, Chairman, Placer County Republican Party

REBUTTAL TO THE ARGUMENT AGAINST MEASURE E

The opponents of Measure E ignore these important facts:

FACT: Loomis Union School District has gone nearly 30 years without asking the community to support local school repairs. Urgent upgrades can no longer wait and the **repairs will only become more expensive with time.**

FACT: Many **local schools were built decades ago** and need significant repairs — including school buildings that are **over 70 years old. Outdated and deteriorating classrooms impact student learning and safety.**

FACT: There is no available funding to repair our schools. Measure E is the only realistic source for the District to upgrade school facilities.

FACT: Voting Yes on E will provide eligibility for our fair share of state matching funds to LUSD. If Measure E does not pass, our share of state funds will go to schools in other communities.

FACT: Measure E's **mandatory fiscal accountability protections** ensure funds are spent properly for voter-approved projects only. An **independent oversight committee** of local residents must review all spending and report their findings to the community. No funds can be used for administrators' salaries. **No funds can be taken away by the State.**

FACT: Whether or not you have school-age children, supporting quality education is a wise investment that protects the quality of life in our community and strong property values.

FACT: Safe and up-to-date classrooms **keep our kids on the right track, ready for success in high school, college, and the workforce** so they can contribute to our community and economy.

Don't be misled. Vote Yes on E for local students.

Signed,

Amy Nash, Former Principal, Placer Elementary School

Chris Hobard Summers, Small Business Owner

Amanda Cortez, Loomis Town Council Member

Morgan Gire, District Attorney, Placer County

Wayne Woo, Sheriff/Coroner/Marshal, Placer County

FULL TEXT OF MEASURE E SUBMITTED BY THE DISTRICT

INTRODUCTION

The Loomis Union School District serves the Loomis community as well as parts of Auburn, Newcastle, Penryn, and unincorporated Placer County. The District serves approximately 3,000 students at seven elementary school sites. The District is dedicated to serving the community and offering an excellent education for the community's elementary school students.

Most of the District's schools are aging and in need of major repairs, renovations, and upgrades. Outdated and aging facilities pose health and safety risks. Some buildings may contain hazardous materials including asbestos and lead pipes. Deteriorating roofs need to be repaired or replaced. Old plumbing, sewer, heating, ventilation, and electrical systems need to be overhauled to maintain safe drinking water and air quality. Safety and security upgrades are also needed. High-quality facilities are needed to support high-quality instruction. The District is committed to ensuring that all students have access to an excellent education in our community and, to that end, improvements are needed to facilitate access for students with disabilities.

Dedicated funding is required to meet these needs and to provide the safe, clean, accessible, and modern classrooms that our children deserve. To address these facilities needs, the District is asking the voters to approve a General Obligation Bond measure.

For school districts pursuing State facilities funding for the upgrade or replacement of school buildings and facilities, the State of California requires a local match, funded primarily through local, general obligation bonds. The millions of dollars potentially available through the State match allows local taxpayers to benefit from the tax dollars they already pay to Sacramento.

It is imperative that our students are educated in safe and up-to-date schools. In addition, our students would benefit from complete, comprehensive, and efficient schools. We need to act locally to upgrade and refurbish our schools to ensure our students have safe and modern schools and the educational opportunities they deserve.

FINDINGS

The Board of the Loomis Union School District finds as follows:

- Loomis Union School District student test scores consistently rank in the top regionally.
- The District strives to provide all students with a quality education that prepares them for success in high school, college, and the workforce.
- District schools are aging and in need of repairs.

- The School Board believes that all students deserve to attend school in safe and up-to-date classrooms that support current learning and instructional standards.
- To identify facility needs at each District school site and to prioritize improvements based on urgency and importance, the District performed a thorough assessment of every classroom and school facility.
- Along with this assessment, District staff collected and analyzed feedback from local parents, teachers and members of the community.
- Taken together, this outreach formed the basis of the District's Facilities Master Plan.
- Because the State of California does not provide dedicated funding to school districts for facility repairs and improvements, local funding is needed to begin addressing the most urgent needs identified in the Facilities Master Plan, including providing clean and safe classrooms, labs, and quality learning environments for students.
- Local funding is needed to upgrade aging school infrastructure, including failing heating and cooling systems, gas lines and electrical systems, and plumbing to maintain safe drinking water.
- Local funding is needed to ensure that all schools are free of discovered hazardous materials like asbestos and lead and to improve school security and fire safety.
- Local funding is needed to update classrooms and labs to support current science, technology, and math instruction.
- Local funding is needed to repair and upgrade deteriorating classrooms and add classrooms to relieve overcrowding and maintain small class sizes.
- The School Board believes that locally-controlled funding from a school facilities improvement bond measure is needed to fund identified upgrades and repairs at local schools.
- Proceeds from a voter-approved school facilities improvement bond measure would be controlled locally for District schools only and could not be taken away by the State.
- None of the money raised could be used for administrators' salaries or pensions.
- An independent citizens' oversight committee, mandatory annual audits and public reports disclosing all spending would help ensure funds are spent as intended.
- Passage of a local school facilities improvement bond measure will help the Loomis Union School District qualify for state matching funds that would otherwise go to improve schools in other communities.

**SCHOOL FACILITIES PROJECTS TO BE FUNDED
FROM BOND PROCEEDS**

The Board of Trustees has evaluated the District's most urgent facilities needs during public facilities evaluation workshops, and received public input regarding community priorities from District staff, teachers, parents, and other stakeholder members of the community, all for the purpose of developing this Project List. With the benefit of this input, the Board of Trustees has prioritized student safety issues, security concerns, deterioration of aging facilities and equipment, and accessibility issues.

The order in which projects are listed in the Project List does not suggest an order of priority. Project prioritization will be determined by the District Board of Trustees. Bond proceeds shall only be expended for the specific purposes identified herein.

Bond-funded projects on the Project List may be completed at each of the District's schools, including:

Franklin Elementary School (Grades K-8) located at 7050 Franklin School Road, Loomis.

Penryn Elementary School (Grades TK-8) located at 6885 English Colony Way, Penryn.

Placer Elementary School (Grades TK-8) located at 8650 Horseshoe Bar Road, Loomis.

Loomis Basin Charter School (Grades K-8) located at 5438 Laird Road, Loomis.

Ophir STEAM Academy (Grades K-8) located at 1373 Lozanos Road, Newcastle.

Loomis Grammar School (Grades TK-8) located at 3505 Taylor Road, Loomis.

H. Clarke Powers Elementary School (Grades TK-8) located at 3296 Humphrey Road, Loomis.

The projects proposed to be funded with bond proceeds, are as follows:

- Repair or replace leaky roofs.
- Remove hazardous materials like asbestos and lead, where discovered.
- Upgrade and/or repair plumbing systems including water supply for safe drinking water and waste systems (septic/sewer).
- Replace and/or repair heating and cooling systems.
- Repair and/or upgrade electrical systems.
- Improve student safety and campus security, including security fencing and locking gates, door locking systems, emergency communication systems, smoke detectors, fire alarms, and sprinklers.
- Upgrade/replace/install campus intercom/announcement, bell, security communications, and fire alarm systems.

- Install security cameras.
- Lighting system replacement and/or retrofits for campus improvement and energy efficiency.
- Construct energy efficiency improvements.
- Renovate playgrounds, including repair and/or replacement of playground equipment.
- Redesign and/or renovate playfields, parks, courts, and/or tracks.
- Install, replace, or repair shade structures and other outdoor shade solutions.
- Repair, replace, or add site fences/walls and including repairs to historic rock wall at Ophir Elementary.
- Improve access for students, teachers, and others with disabilities to comply with ADA standards.
- Construct campus parking improvements, including student drop-off lanes and drives.
- Replace and/or repair asphalt and paving.
- Renovate facilities, including, but not limited to, flooring replacement, painting, exterior repairs, carpentry, ceilings, and doors and windows.
- Renovate and improve food service facilities including kitchens.
- Renovate student restrooms and/or construct additional student restrooms.
- Reconstruct or construct facilities at Penryn Elementary School and Ophir Elementary School in order to add multipurpose facilities at these sites.

The Project List includes projects that may be completed using the bond proceeds, along with State matching funds and other building funds the District is projected to receive. This also includes projects that are planned and needed but whose construction is contingent on the amount of bond funds available, plus the amount of State matching and other building funds the District may receive in the future, which is a function of the State building program rules, passage of State bonds, and the growth rate of the District. The completion of specific projects is also contingent on final project costs.

Each of the bond projects described in the Project List include the costs of furnishing and equipping such facilities, and all costs which are incidental but directly related to the types of projects described above.

The Project List describes the specific projects the District proposes to finance with proceeds of the bonds. The scope of specific projects, the order of construction, and their completion is contingent on facilities planning, final project costs, and the availability of needed funds. Further, projects on the Project List are of the type that issuing the authorized general obligation bonds will not cause the State to reduce any financial contribution that would otherwise be available to the District had these bonds not been authorized, issued, and or expended for their stated purpose.

To the extent permitted by law examples of incidental costs include, but are not limited to: costs of design, engineering, architect and other professional services, facilities assessments, inspections, site preparation, utilities, landscaping, construction management and other planning and permitting, legal, accounting and similar costs; independent annual financial and performance audits; a customary construction contingency; demolition and disposal of existing structures; the costs of interim housing and storage during construction including relocation and construction costs incurred relating to interim facilities; rental or construction of storage facilities and other space on an interim basis for materials and other equipment and furnishings displaced during construction; costs of relocating facilities and equipment as needed in connection with the projects; interim classrooms and facilities for students, administrators, and school functions, including modular facilities; federal and state-mandated safety upgrades; addressing unforeseen conditions revealed by construction/modernization and other necessary improvements required to comply with existing building codes, including the Field Act; access requirements of the Americans with Disabilities Act; costs of the election; project construction oversight, management and administration during the duration of such projects, including by District personnel, and bond issuance costs.

Unforeseen conditions may arise during the course of planning, design and construction resulting in the scope and nature of any of the specific projects described above being altered by the District. In the event that the District determines that, with respect to a modernization or renovation project, it is more economical for the District or otherwise in the District's best interests to be undertaken as new construction, this bond measure authorizes said new construction, including land acquisition, relocation, expansion and construction and/or reconstruction, and all costs relating thereto. Conversely, if the District determines that it is more economical or otherwise in the best interests of the District to modernize or renovate District facilities instead of undertaking a new construction project, this bond measure authorizes such a project. In addition, this measure authorizes the acquisition of real property, including necessary rights of ways or other real property interests, required to expand District facilities, to provide access to school or other District facilities, or to provide additional school or related facilities. Further, authorized projects include reimbursements for project costs previously paid and paying and/or prepaying interim financing for the types of projects included on the Project List, such as bond anticipation notes. Finally, projects on this list may be undertaken and used as joint use projects with other public agencies.

Approval of the District's bond measure does not guarantee that all of the identified projects within the

Project List will be funded. The District plans to pursue funds from the State of California, if available, to complete certain of the identified facilities projects. The District is unable to anticipate all unforeseen circumstances which may prevent some of the projects listed above from being undertaken or completed.

The District shall create an account into which proceeds of the bonds shall be deposited and comply with the reporting requirements of Government Code section 53410.

These projects may include participation in the State Facility Program's Joint-Use Program to gain matching funds for teacher education, multi-purpose rooms, gymnasiums, libraries, childcare, and other qualifying Joint-Use facilities. With respect to such joint-use projects, the bond funds authorized by this Measure may be used to pay all of the local share needed to qualify the projects for special State matching funds under the State Facility Program's Joint-Use Program requirements.

The Board of Trustees hereby certifies that it has evaluated the safety, class-size reduction, and information technology needs of the District in developing this list of school facilities projects.

FISCAL ACCOUNTABILITY MEASURES

If the bonds are approved, the Board of Trustees will implement the following accountability measures:

- (a) Use the bond proceeds only for the purposes authorized under Article XIII A of the California Constitution, including 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 and related uses, as specifically set forth in this Measure, and costs incident thereto, and not for any other purpose, including salaries and other routine school operating expenses;
- (b) Conduct an annual, independent performance audit to ensure that the bond proceeds have been expended only on the projects and uses listed in this Measure;
- (c) Conduct an annual, independent financial audit of the proceeds from the sale of the bonds until all of those proceeds have been expended for school facilities projects and uses listed in this Measure; and
- (d) Establish and appoint members to an independent citizens' oversight committee to ensure the bonds are used only for the projects and uses listed in this Measure.

STATE MATCHING FUNDS

California Education Code section 15122.5 requires the following statement to be included in this sample ballot:

“Approval of this bond measure does not guarantee that the proposed projects in the Loomis Union School District that are the subject of bonds under this measure will be funded beyond the local revenues generated by this bond measure. The school district's proposal for certain of the projects assumes the receipt of matching state funds, which are subject to appropriation by the Legislature or approval of a statewide bond measure.”

ANNUAL TAX AMOUNT, RATE, AND DURATION

The bonds shall bear interest at an annual rate not exceeding the statutory maximum. The maturity of the bonds shall not exceed the maximum term allowed by law at the time of issuance (currently 25 years if issued under Education Code section 15140, or 40 years if issued under Government Code section 53508, so long as the bonds are not capital appreciation bonds (“CABs,” which CABs are limited to 25 years)). Accordingly, as further set forth in the tax rate statement, the *ad valorem* tax will be levied at such rates and for so long as may be required to meet the debt service needs of the bonds proposed to be issued, including such bonds that may be issued to refund any approved bonds.

TAX RATE STATEMENT PREPARED BY THE TOWN

An election will be held in the Loomis Union School District (the "District") on November 5, 2024, for the purpose of submitting to the electors of the District the question of incurring bonded indebtedness of the District in the maximum principal amount of \$48,000,000. If such bonds are authorized and sold, the principal thereof and interest thereon will be payable from the proceeds of taxes levied on taxable property in the District. The following information regarding tax rates is given in compliance with Section 9401 of the California Elections Code. This information is based upon the best estimates and projections presently available from official sources, upon experience within the District and other demonstrable factors.

Based upon the foregoing and projections of the assessed valuations of taxable property in the District, and assuming the entire debt service on the bonds will be paid through property taxation:

1. The best estimate of the average annual tax rate that would be required to be levied to fund the bond issue over the entire duration of the bond debt service, based on assessed valuations available at the time of the filing of this statement, or a projection based on experience within the same jurisdiction or other demonstrable factors is \$26.06 per \$100,000 of assessed valuation (2.6 cents per \$100 of assessed valuation) of all property to be taxed. It is estimated that the final fiscal year in which the tax is anticipated to be collected is 2060-61.
2. The best estimate of the highest tax rate that would be required to be levied to fund the bond issue, and an estimate of the first year in which that rate will apply, based on estimated assessed valuations available at the time of the filing of this statement, or a projection based on experience within the same jurisdiction or other demonstrable factors, is \$28.97 per \$100,000 of assessed valuation (29 cents per \$100 of assessed valuation) of all property to be taxed and the year is 2026-27.
3. The best estimate of the total debt service, including the principal and interest, that would be required to be repaid if all the bonds are issued and sold is approximately \$97,500,000.

Attention of voters is directed to the fact that the foregoing information is based upon projections and estimates only. The actual timing of sales of the bonds and the amount to be sold at any time will be governed by the needs of the District and other factors. The actual interest rates at which the bonds will be sold, which will not exceed the maximum permitted by law, will depend upon the bond market at the time of sale. The actual assessed valuations in future years will depend upon the value of property within the District as determined in the assessment and the equalization process.

Therefore, the actual tax rates and the years in which those tax rates will be applicable may vary from those presently estimated and stated above.

Voters should note that estimated tax rates are based on the *ASSESSED VALUE* of taxable property on the County's official tax rolls, *not* on the property's market value. Property owners should consult their own property tax bills to determine their property's assessed value and any applicable tax exemptions.