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**MEASURE G**

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**SCHOOL BOND ELECTION – ACKERMAN CHARTER SCHOOL DISTRICT**

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To improve Bowman Charter School; replace outdated heating, ventilation and air-conditioning systems; modernize/construct classrooms, restrooms and school facilities; upgrade playgrounds and playfields; and make energy-efficiency improvements; shall Ackerman Charter School District’s measure be adopted authorizing \$4,000,000 of bonds at legal interest rates, generating on average \$260,000 annually for issued bonds through maturity from levies of approximately \$26.85 per \$100,000 assessed value, with annual audits, citizens’ oversight, no money for salaries and all money staying local?

**BONDS YES**        

**BONDS NO**        

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**COUNTY COUNSEL’S IMPARTIAL ANALYSIS OF MEASURE G**

This measure, if approved by fifty-five percent of the voters, would authorize the sale of general obligation bonds by the Ackerman Charter School District (the “District”) in the aggregate principal amount of \$4,000,000. 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 Bond Project List. 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 \$26.00 per \$100,000 of assessed valuation. The tax is estimated to apply from the 2025-2026 fiscal year until the 2055-2056 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. 24-06-01 by those trustees present on June 12, 2024.

A “YES” vote on this Measure would authorize the Ackerman Charter School District to borrow money through the sale of bonds in an amount not exceeding \$4,000,000, 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.

Karin E. Schwab, County Counsel

By: Clayton T. Cook, Supervising Deputy County Counsel

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## ARGUMENT IN FAVOR OF MEASURE G

Everyone recognizes the importance and value of quality schools. Quality schools lead to higher-achieving students, safer neighborhoods, and increased property values. Despite being a top-performing school of choice in the area and the dedicated efforts of our teachers and staff, the current facilities do not meet the community's high standards. This is why our students need your **YES vote on Measure G!**

Although Bowman Charter School, the District's only school, has been well maintained, many of our classrooms and facilities are outdated and fall short of 21<sup>st</sup>-century standards. **Measure G** would enable the District to enhance our school and elevate the quality of education for local students. All funds must be allocated locally and cannot be spent on teacher or administrative salaries. By investing in our District, we can meet modern safety, technological, and educational standards, thereby improving our community.

**If passed, Measure G will provide funding to make critical facility improvements at Bowman Charter School including:**

- Constructing/modernizing classrooms, restrooms, and school facilities
- Improving energy-efficiency, replacing outdated heating, ventilation, and air-conditioning systems
- Upgrading playgrounds and playfields for school and community use

**Measure G makes financial sense and protects taxpayers.**

- All funds must be spent locally and **cannot be taken by the State.**
- Funds can only be spent to improve the District's school, not for teacher or administrator salaries.
- By law, spending must be reviewed and annually audited by an independent citizens' oversight committee.

**Measure G** upgrades and repairs old, inadequate classrooms, improves the education of local students and maintains the quality of our community. That's something we can all support. Please join us and

**Vote YES On Measure G!**

Signed,

Michael Belles, ACSD School Board President

Gary Yee, Former Superintendent ACSD

Trisha Rick, Pharmacist, Auburn Soroptimist

Deric Rothe, Owner, Sierra Whitewater

Mark Hallbourg, Physical Therapist, ACSD Board of Trustees

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**NO ARGUMENT AGAINST MEASURE G WAS SUBMITTED**

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## FULL TEXT OF MEASURE G SUBMITTED BY THE DISTRICT

### **BOND AUTHORIZATION**

By approval of this measure by at least 55 percent of the registered voters voting on the measure, the Ackerman Charter School District (the "District"), a public school district in the County of Placer will be authorized to issue and sell general obligation bonds in the aggregate principal of up to \$4,000,000 at interest rates not to exceed legal limits and to provide financing for the specific types of school facilities projects listed in the Bond Project List described below, subject to all the accountability requirements imposed by law and specified below.

### **ACCOUNTABILITY REQUIREMENTS**

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

**Evaluation of Needs.** The Board of Trustees of the District (the "School Board") has identified detailed facilities needs of the District and has determined which projects to finance from a local bond. The School Board hereby certifies that it has evaluated safety, class size reduction, enrollment growth, and information technology needs in developing the Bond Project List shown below.

**Independent Citizens' Oversight Committee.** Following approval of this measure, the School Board will establish an Independent Citizens' Oversight Committee, under Education Code Sections 15278 and following, to ensure bond proceeds are expended only on the types of school facilities projects listed below. The Oversight Committee will be established within 60 days of the date when the results of the election appear in the minutes of the School Board. No employee or official of the District and no vendor, contractor or consultant of the District shall be appointed to the Oversight Committee.

**Performance Audits.** The School Board will conduct annual, independent performance audits to ensure that the bond proceeds have been expended only on the school facilities projects listed below.

**Financial Audits.** The School Board will conduct annual, independent financial audits of the bond proceeds until all of those proceeds have been spent for the school facilities projects listed below.

**Government Code Accountability Requirements.** As required by Section 53410 of the Government Code, (1) the specific purpose of the bonds is set forth in this Full Text of the Measure, (2) the proceeds from the sale of the bonds will be used only for the purposes specified in this measure, and not for any other purpose, (3) the proceeds of the bonds, when and if issued, will be deposited into a building fund to be held by the Placer County Treasurer, as required by the California Education Code, and (4) the

Superintendent of the District shall cause an annual report to be filed with the District Board not later than January 1 of each year, which report shall contain information regarding the amount of funds collected and expended, as well as the status of the projects listed in this measure, as required by Sections 53410 and 53411 of the Government Code.

### **NO TEACHER OR ADMINISTRATOR SALARIES**

Proceeds from the sale of bonds authorized by this measure shall be used only for the purposes specified in Article XIII A, Section 1(b)(3), those being for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, and the acquisition or lease of school facilities, and not for any other purpose, including teacher and administrator salaries and other school operating expenses.

### **STATE MATCHING FUNDS**

The following statement is included in this measure pursuant to Education Code Section 15122.5: Approval of this measure does not guarantee that each of the proposed projects that are the subject of bonds under this measure will be funded beyond the local revenues generated by this measure. The District's proposal for the project or projects described below may assume or require the receipt of additional funds such as State matching funds, which, if available, could be subject to appropriation by the Legislature or approval of a statewide bond measure. The District intends to pursue State matching funds if they are available.

### **INFORMATION ABOUT ESTIMATES AND PROJECTIONS INCLUDED IN BALLOT**

Voters are informed that any estimates or projections in this bond measure and related ballot materials, including relating to estimated rates of *ad valorem* property taxes, the duration of issued bonds until fully repaid and related levies and collections of *ad valorem* property taxes are provided as informational only. Such amounts are estimates and are not maximum amounts or limitations on the terms of the bonds, the tax rate required to fully amortize the bonds or the duration of the levy supporting repayment of issued bonds. Such estimates depend on numerous variables which are subject to variation and change over the term of the District's overall facilities and bond financing plan, including but not limited to the amount of bonds issued and outstanding at any one time, the interest rates applicable to issued bonds, market conditions at the time of sale of the bonds, when bonds mature, timing of project needs and changes in assessed valuations in the District. While each of the estimates and approximations relating to this bond measure are provided based on information currently available to the District and its current expectations, all such estimates and approximations are not limitations nor maximums on the terms of the bonds nor on the related tax levies. In addition, the abbreviated and condensed statement of the bond measure presented to voters on the ballot label which is

subject to a 75-word count limitation imposed by State law does not limit the scope and broader, more complete meaning of the measure provided in this Full Text of Bond Measure and related ballot materials.

## **BOND PROJECT LIST**

**Scope of Projects.** Bond proceeds will be expended on the construction, modernization, reconstruction, rehabilitation, replacement, or otherwise improve school facilities of the Ackerman Charter School District, including furnishing and equipping, and the acquisition or lease of real property for school facilities, and not for any other purpose, including teacher and administrator salaries or other school operating expenses, in compliance with California Constitution Article XIII A, Section 1(b)(3).

**School Facility Project List.** The types of projects authorized to be funded with bond proceeds are set forth below. Specific examples included on this project list of the more general types of projects authorized are not intended to limit the broader types of projects described and authorized by this measure. The projects in the Bond Project List are authorized to be completed at Bowman Charter School and each current and future properties of the District as shall be approved by the Board of Trustees.

The types of projects authorized pursuant to this measure are:

**Modernization and Renovation of Classrooms and Other School Buildings to Provide Modern Learning Environments.** Includes improvements to modernize, rehabilitate, renovate, reconfigure, repair, expand and/or upgrade classrooms, labs and other school facilities, including facilities supporting programs in science, technology, engineering, arts and math (STEAM), including visual and performing arts, including all improvements to interiors and exteriors, doors, windows, casework, flooring, millwork, painting, and lighting.

**Acquire and Install HVAC Systems.** Ensure comfortable learning and working environments with new or upgraded heating, ventilation and air conditioning systems.

**Improvements to Play Areas and Yards, Fields and Other Physical Education Spaces.** Includes resurfacing and repaving, providing new play and fitness equipment and installing safe surface treatments, constructing, improving, repairing and upgrading tracks, courts, gymnasiums, fields and other physical education and related facilities including all related improvements such as changing rooms, restrooms, seating, announcement and other sound systems, and interior and exterior lighting.

**Replace and/or Repair Leaky Roofs.** Includes replacing or repairing aging, damaged, failing roofs.

**Provide All Necessary Infrastructure Serving School Facilities.** Includes upgrades, additions, installation of adequate electric systems, plumbing systems and water systems and including upgrades for energy efficiency such as solar.

**Improve Access to Computers and Modern Technology.** Includes providing modern teaching and learning equipment such as whiteboards, computers and other devices, software and other technology equipment, and installing or upgrading infrastructure sufficient to support modern technology.

**Address Safety and Health Concerns.** Includes all upgrades required by laws and regulations including improvements to improve air quality and seismic improvements.

**Upgrading Emergency Response and Security Systems.** Includes fire alarms, fire sprinkler systems, door hardware, alarm systems, communication systems, fencing, lighting systems, security and access, point of entry controls, cameras.

**Ensure ADA Compliance and Barrier Free Access to all Facilities.** Includes improvements to ensure barrier-free access and compliance with all requirements of the American With Disabilities Act (ADA) and all other similar laws and regulations at all facilities in the District.

**Update Bathrooms.** Ensure legally compliant, improved and modernized bathrooms serving all students and staff.

**Improve Energy-efficiency.** Includes installing solar panels.

**Replace Aging Portables.** Include replacements, modular structures and permanent structures and all related costs.

**Modernization and Renovation of Facilities Related to and Serving the School Site.** Includes upgrading, modernizing, expanding, equipping and furnishing kitchen, food prep area, cafeteria, adding/improving seating areas, multi-purpose room, library, auditorium, meeting spaces, offices, entryways, counselling and similar spaces and facilities for transportation or maintenance.

**Improvements to School Exteriors Including for Safety.** Includes improvements to parking lots and student drop-off / pick-up areas, signage, fencing, sidewalks and curbsides and other paths of travel, landscaping and irrigation systems.

**Furnishing and Equipping; Incidental Expenses.** Each of the bond projects described in this Bond 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.

Examples of incidental costs include, but are not limited to: costs of design, engineering, architect including DSA fees, legal and other professional and consultant services including fees relating to litigation, facilities assessments, inspections, site preparation, utilities, landscaping, construction management by third parties, general contractors and/or District personnel, and other planning and permitting, environmental review, rezoning and municipal license fees if any, 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; all federal, state and locally-mandated safety upgrades; the costs of new or expanded infrastructure; the cost of providing parking and other facilities to accommodate new or expanded facilities; addressing any unforeseen conditions revealed by construction/modernization and other necessary improvements required to comply with existing building codes, including the Field Act; complying with all access requirements of the Americans with Disabilities Act and similar laws and regulations; costs of the election including other costs arising directly from the bond measure; litigation costs; project construction oversight, management and administration during the duration of such projects including by District personnel, and bond issuance costs.

Alternations to Scope and Nature: New Construction. The School Board is hereby authorized to alter the scope and nature of any of the specific projects described above as required or recommended by new conditions, discoveries or any other factors including economic factors that may become apparent during the course of planning, design and construction. In the event that the School Board determines that a modernization or renovation project is in the best interests of the District and its students to be undertaken as new construction based on cost or safety considerations or other compelling factors, this bond measure authorizes said project to be undertaken in whole or in part as new construction, including land acquisition, relocation and construction at a new or alternative site, and/or demolition and reconstruction and/or repurposing on the original site, including an expanded site, and all costs relating thereto. In addition, to accomplish any of the projects included on the above list, this measure authorizes the acquisition of real property, including necessary rights of ways or other real property interests.

Interim Financing Included; Joint Use Projects Authorized. In addition, authorized projects include reimbursements for paid project costs and paying and/or prepaying interim or previously obtained financing for the types of projects included on the project list, such as bond anticipation notes or lease financings including certificates of participation relating to facilities projects and/or equipment previously financed. Finally, projects on this list may be undertaken and used as joint use projects with other public agencies.

Unforeseen Circumstances; Limited Funding Sources. Many factors may impact the District's ability to address each of the projects described herein, including but not limited to construction costs, supply chain issues which can cause project delays, labor shortages, unknown environmental factors or site conditions, overall facilities needs and related costs which exceed available bond

funding sources, among others. The District is unable to anticipate all circumstances which may prevent some of the projects listed above from being undertaken or completed. Approval of the District's bond measure does not guarantee that all of the identified projects within the Bond Project List will be funded beyond what can be completed with funds generated by this bond measure. The District plans to pursue additional funding such as State matching funds, if available, to address its facilities needs.

Project List Not in Order of Priority; Board Determines Prioritization. The order in which projects are listed in the foregoing Bond Project List does not suggest an order of priority. Project prioritization is vested in and will be determined by the District Board.

Interpretation. The terms of this Bond Measure and the words used in the Bond Project List shall be interpreted broadly to effect the purpose of providing broad and clear authority for the officers and employees of the District to provide for the school facilities projects the District proposes to finance with the proceeds of the sale of bonds authorized by this proposition within the authority provided by law, including Article XIII A, Section 1(b)(3) of the California Constitution, Education Code Section 15000 *et seq.* and the Strict Accountability in Local School Construction Bonds Act of 2000. Words used in the Project List such as repair, improve, upgrade, expand, modernize, renovate, and reconfigure are used to describe school facilities projects in plain English but are not intended to expand the nature of such projects beyond what is authorized by law. The Bond Project List does not authorize, and shall not be interpreted to authorize, expending proceeds of the sale of bonds authorized by this measure for current maintenance, operation or repairs.

Severability. The District Board hereby declares, and the voters by approving this Bond Measure concur, that every section and part of this bond proposition has independent value, and the District Board and the voters would have adopted each provision hereof regardless of every other provision hereof. Upon approval of this measure by the voters, should any part be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts hereof shall remain in full force and effect to the fullest extent allowed by law, and to this end the provisions of this bond measure are severable.

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## TAX RATE STATEMENT PREPARED BY THE DISTRICT

An election will be held in the Ackerman Charter School District (the "District") on November 5, 2024, to authorize the sale of up to \$4,000,000 in bonds of the District to finance school facilities as described in the measure. If such bonds are authorized and sold, principal and interest on the bonds will be payable only from the proceeds of *ad valorem* tax levies made upon the taxable property in the District. The following information is provided in compliance with Sections 9400-9404 of the Elections Code of the State of California. Such information is based upon the best estimates and projections presently available from official sources, upon experience within the District, and other demonstrable factors.

sale. Actual future assessed valuations will depend upon the amount and value of taxable property within the District as determined by the Placer County Assessor in the annual assessment and the equalization process.

Based upon the foregoing and projections of the District's assessed valuation, the following information is provided:

1. The best estimate of the average annual tax rate that would be required to fund this bond issue over the entire duration of the bond debt service, based on estimated assessed valuations available at the time of filing of this statement, is \$26 per \$100,000. It is currently expected that the final fiscal year in which it is anticipated that the tax will be collected is 2055-56.
2. The best estimate of the highest tax rate that would be required to fund this bond issue, based on estimated assessed valuations available at the time of filing this statement, is \$26.85 per \$100,000 of assessed valuation. This rate is projected to apply in fiscal years 2025-26 through 2053-54.
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 \$8,300,000.

Voters should note the estimated tax rate is based on the assessed value (not market value) of taxable property on the County's official tax rolls. In addition, taxpayers eligible for a property tax exemption, such as the homeowner's exemption, will be taxed at a lower effective tax rate than described above. Property owners should consult their own property tax bills and tax advisors to determine their property's assessed value and any applicable tax exemptions.

The attention of all voters is directed to the fact that the foregoing information is based upon projections and estimates only, which amounts are not maximum amounts or durations and are not binding upon the District. The actual debt service, tax rates and the years in which they will apply may vary from those used to provide the estimates set forth above, due to factors such as variations in the timing of bond sales, the par amount of bonds sold and market interest rates available at the time of each sale, actual assessed valuations over the term of the bonds, and other factors. The date and amount of bonds sold at any given time will be determined by the District based on the need for project funds and other considerations. The actual interest rates at which the bonds will be sold will depend on conditions in the bond market at the time of