MEASURE H

Plumas Lake Elementary School District

BALLOT QUESTION

To construct/furnish a gymnasium, an essential component of the new Plumas Lake Junior High School, all prior components of which have been funded from builder fees and State funds and not from any tax burden on District property owners, shall the Plumas Lake Elementary School District issue $9,000,000 in bonds at legal rates, annually levying approximately $12 per $100,000 of assessed valuation, generating approximately $426,000 annually while bonds are outstanding, with strict accountability including audits and public spending disclosures? Yes No

FULL TEXT OF MEASURE

FULL TEXT BALLOT PROPOSITION
OF THE PLUMAS LAKE ELEMENTARY SCHOOL DISTRICT
BOND MEASURE ELECTION NOVEMBER 3, 2026

BALLOT MEASURE

The following is the full proposition presented to the voters by the Plumas Lake Elementary School District.

"To construct/furnish a gymnasium, an essential component of the new Plumas Lake Junior High School, all prior components of which have been funded from builder fees and State funds and not from any tax burden on District property owners, shall the Plumas Lake Elementary School District issue $9,000,000 in bonds at legal rates, annually levying approximately $12 per $100,000 of assessed valuation, generating approximately $426,000 annually while bonds are outstanding, with strict accountability including audits and public spending disclosures?"

BOND AUTHORIZATION

By approval of this measure by at least 55% of the registered voters voting on the measure, the Plumas Lake Elementary School District shall be authorized to issue and sell bonds to provide financing for the specific school facilities projects listed below, subject to all accountability safeguards.

ACCOUNTABILITY SAFEGUARDS

The proceeds from the sale of the bonds shall be used only for the construction, reconstruction, rehabilitation, or replacement of school facilities, and not for any other purpose, including teacher and administrator salaries and other school operating expenses. The District will conduct annual, independent financial and performance audits, and appoint an independent Citizens' Oversight Committee to ensure funds are spent only on the authorized project list.

PROJECT LIST

The Board of Trustees of the Plumas Lake Elementary School District is committed to **improving the quality of education** in our local public schools by providing a dedicated gymnasium needed to ensure a high quality education in a safe, secure, and upgraded learning environment.

This bond includes strict accountability requirements to make sure public funds are used appropriately. These requirements include public disclosure of all spending, independent annual financial and performance audits, and the formation of a committee of local citizens and business owners to ensure all spending is in line with the promises made in the measure. What's more, by law, all funds must be used to improve our local schools and cannot be taken by Sacramento, the County or anyone else.

The Plumas Lake Junior High School will consist of 22 classrooms, 4 learning/workspaces, 15 restrooms, an office and cafeteria. The Board of Trustees has determined that the Plumas Lake Junior High School requires the construction of a gymnasium.

The need for a gymnasium is multi-faceted, driven by state law, environmental factors, educational standards and community needs. The District is required to provide middle school students with a minimum of 400 minutes of physical education every 10 school days. To meet these requirements, the District cannot rely solely on outdoor spaces, which can be rendered unusable by weather, wildfire smoke or other factors.

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Many sports, such as basketball, volleyball, gymnastics, badminton and wrestling require the specialized hardwood flooring, high ceilings, and mounted equipment only found in a gymnasium.

In addition to physical education and sports, the gymnasium also serves as the largest enclosed gathering space on campus. Such gathering may be for school-wide assemblies, academic testing and emergency shelter for all community members.

The following projects are authorized to be completed at District sites:

New Gymnasium

The primary focus of this measure is the construction and outfitting of a gymnasium for student and community use. Authorized projects include:

- Construct, furnish, and equip a new gymnasium to support physical education, school assemblies, and community events.
- Construct and equip supporting facilities, including restrooms, secure storage spaces, and indoor/outdoor staging areas.
- Acquire and install athletic equipment, bleachers, scoreboards, and sound/audio-visual systems.

Site Preparation, Infrastructure, and Accessibility

To legally support the construction of the gymnasium and ensure the surrounding campus is safe and compliant, bond funds may be used for:

- Trenching, upgrading, and replacing major site utilities required for the new facility, including electrical, water, sewer, gas, and drainage systems.
- Making Federal and State-mandated Americans with Disabilities Act (ADA) accessibility upgrades, including ramps, pathways, doorways, and accessible parking to connect the new facility to the rest of the campus.

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FISCAL ACCOUNTABILITY

THIS MEASURE REQUIRES A CLEAR SYSTEM OF ACCOUNTABILITY, INCLUDING A PROJECT LIST DETAILING HOW THE MONEY WILL BE USED, A CITIZENS' OVERSIGHT COMMITTEE, AND INDEPENDENT AUDITS TO ENSURE MONEY IS SPENT PROPERLY.

In accordance with Education Code Section 15272, the Board of Education will appoint a citizens' oversight committee and conduct annual independent audits to assure that funds are spent only on District projects and for no other purpose. The expenditure of bond money on these projects is subject to stringent financial accountability requirements. By law, performance and financial audits will be performed annually, and all bond expenditures will be monitored by an independent citizens' oversight committee to ensure that funds are spent as promised and specified. The citizens' oversight committee must include, among others, representation of a bona fide taxpayers association, a business organization and a senior citizens organization. No District employees or vendors are allowed to serve on the citizens' oversight committee.

<u>No Administrator Salaries</u>: Proceeds from the sale of the bonds authorized by this proposition shall be used only for the acquisition, construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, and not for any other purpose, including teacher and school administrator salaries and other operating expenses.

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IMPARTIAL ANALYSIS

Resolution 25-17 (the “Resolution”) seeks voter approval for the Plumas Lake Elementary School District (the “District”) to issue and sell bonds in the maximum principal amount of up to $9 million at interest rates not to exceed the legal limits. The proceeds from the sale of the bonds will be used only for the purposes of acquisition, construction, reconstruction, rehabilitation, or replacement of school facilities, and may not be used for teacher or administrator salaries, or operating costs. The projects for which the proceeds are to be used are listed in Exhibits A and B of the Resolution, which include the construction and furnishing of a new gymnasium for Plumas Lake Junior High School.

The Resolution would require that the District will conduct annual audits and establish an independent citizens’ oversight committee with specified membership requirements to ensure bond proceeds are expended only on the types of school facilities projects listed.

The District intends to pursue State funding in the event and to the extent it is available.

Upon voter approval, the tax levy authorized to secure the bonds of this election shall not exceed Proposition 39 limits per $100,000 of taxable property in the District when assessed valuation is projected by the District to increase in accordance with Article XIIIA of the California Constitution. The tax will be levied at an estimated annual tax rate of $12 per $100,000 of assessed valuation, generating approximately $426,000 annually while bonds are outstanding.

The Resolution requires approval by at least 55% of the registered voters voting on the Resolution for passage.

The Resolution was placed on the ballot by the District Board of Trustees.

Janet Bender
Yuba County Counsel

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TAX RATE STATEMENT

An election will be held in the Plumas Lake Elementary School District (the "District") on November 3, 2026, to authorize the sale of up to $9 million 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.

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 which would be required to be levied to fund this bond issue over the entire duration of the bond debt service, based on a projection of assessed valuations available at the time of filing of this statement, is $12.54 per $100,000 of assessed valuation. The final fiscal year in which the tax is anticipated to be collected is 2056-57.

2. The best estimate of the highest tax rate which would be required to be levied to fund this bond issue, based on a projection of assessed valuations available at the time of filing of this statement, is $19 per $100,000 of assessed valuation. It is estimated that such rate would be levied in fiscal year 2028-29 through 2032-33.

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 $17.5 million.

Voters should note the estimated tax rate is based on the assessed value (not market value) of taxable property on Yuba 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 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 sale. Actual future assessed valuations will depend upon the amount and value of taxable property within the District as determined by the Yuba County Assessor in the annual assessment and the equalization process.

Dated: May 16th 2026.

/s/ Jeff D. Roberts
Superintendent,
Plumas Lake Elementary School District

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Plumas Lake Elementary School District

Arguments and rebuttals are the opinions of the authors.
Arguments are printed exactly as submitted.

Argument in Favor of Measure H

No Argument in Favor of Measure H Filed

Argument Against Measure H

Enough is enough! Vote no on Measure H.

Plumas Lake voters have repeatedly rejected District bond measures since 2016, including three separate $18 million bond measures in November 2024. Yet the District is back asking property owners to authorize another $9 million in bond debt – this time to construct and furnish a gymnasium. Voters have already sent a message. The District should respect it.

After the 2024 defeats, Superintendent Jeff Roberts acknowledged, “people just don’t want to pay more taxes.”

Then the District proved there was another way.

It reduced the project, adopted a phased approach, and moved forward with a smaller school without a school bond, using existing funds, anticipated State funding, builder fees, and other financing.

Measure H returns to taxpayers for more.

The District estimates Measure H will levy approximately $12 per $100,000 of assessed valuation, generating approximately $426,000 annually while bonds are outstanding.

Bonds are debt. Property owners pay the bill.

Students deserve quality facilities. Taxpayers deserve responsible financing.

The District already demonstrated what responsible government should do when taxpayers say no: prioritize, economize, build in phases, pursue developer fees and State funding, and find alternatives.

Keep doing it.

And remember: this is a phased project expected to develop over many years. If taxpayers approve another bond for the gymnasium today, what will they be asked to finance tomorrow?

Supporting students does not require rubber-stamping every bond.

Voters rejected the previous bonds. The District responded by finding another way. Demand that same fiscal discipline again.

Don’t reward another request for debt with another tax increase.

Respect the voters. Protect taxpayers. Demand alternatives. Vote no on Measure H.

/s/ Johanna Lassaga, Chair,
Yuba County Republican Central Committee

/s/ John Barnes, PLESD School Board Trustee

/s/ Lance Christensen, Yuba County Resident