RESOLUTION NO. 25/26-041

RESOLUTION OF THE BOARD OF EDUCATION OF THE MOUNTAIN EMPIRE UNIFIED SCHOOL DISTRICT ORDERING A SCHOOL BOND ELECTION, AND AUTHORIZING NECESSARY ACTIONS IN CONNECTION THEREWITH

WHEREAS, the Board of Education (the "Board") of the Mountain Empire Unified School District (the "District"), located in the County of San Diego (the "County"), is authorized to order elections within the District and to designate the specifications thereof, pursuant to Sections 5304 and 5322 of the California Education Code; and

WHEREAS, the Board is specifically authorized to order elections for the purpose of submitting to the electors the question of whether bonds of the District shall be issued and sold for the purpose of raising money for the purposes authorized pursuant to California Education Code Sections 15100 *et seq.*; and

WHEREAS, under paragraph (3) of subdivision (b) of Section 1 of Article XIIIA of the Constitution of the State of California (the "California Constitution") and subdivision (b) of Section 18 of Article XVI of the California Constitution, and Section 15266 of the California Education Code, the Board is further authorized, pursuant to a two-thirds vote and subject to Section 15100 of the California Education Code, to seek approval of bonds and levy an *ad valorem* tax to repay those bonds upon a 55% vote of the voters of the District voting on the measure for the purposes hereinafter specified, provided certain accountability requirements are included in the measure, including (a) that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIIIA, Section 1(b)(3) of the California Constitution, and not for any other purpose, including teacher and administrator salaries and other school operating expenses, (b) that a list of the specific school facilities projects to be funded be included and certification that the Board has evaluated safety, class size reduction, and information technology needs in developing that list, (c) that the Board conduct an annual, independent performance audit to ensure that the funds have been expended only on the specific projects listed, and (d) that the Board conduct an annual, independent financial audit of the proceeds from the sale of the bonds until all of those proceeds have been expended for the school facilities projects; and

WHEREAS, the Board deems it necessary and advisable to submit such a bond measure to the electors, which, if approved by at least 55% of the votes cast, would permit the District to issue its bonds; and

WHEREAS, the Board has evaluated the facilities needs of the District to determine which projects to finance from a local bond at this time; and

WHEREAS, in order to address the facilities needs of the District, the Board deems it necessary and advisable to fund the specific school facilities projects listed under the heading

entitled "BOND PROJECT LIST" included in the full text of the bond measure set forth in Exhibit A attached hereto (the "Bond Project List"); and

WHEREAS, the Board has determined that the projects listed on the Bond Project List are authorized to be financed with bonds of the District under subsection (a) of Section 15100 of the California Education Code and are for purposes specified in Article XIIIA, Section 1(b)(3) of the California Constitution, and not for any other purpose, including teacher and administrator salaries and other school operating expenses; and

WHEREAS, in accordance with paragraph (3) of subdivision (b) of Section 1 of Article XIIIA of the California Constitution, and as provided in the full text of the bond measure, the Board has evaluated safety, class size reduction and information technology needs in developing the Bond Project List; and

WHEREAS, in accordance with paragraph (3) of subdivision (b) of Section 1 of Article XIIIA of the California Constitution, and as provided in the full text of the bond measure, annual, independent performance and financial audits shall be required as part of the bond measure; and

WHEREAS, pursuant to Section 15278 of the California Education Code, if a bond measure is authorized in accordance with paragraph (3) of subdivision (b) of Section 1 of Article XIIIA of the California Constitution and subdivision (b) of Section 18 of Article XVI of the California Constitution, the Board must establish and appoint members to an independent citizens' oversight committee to ensure that (a) bond revenues are expended only for the purposes specified in Article XIIIA, Section 1(b)(3) of the California Constitution, and (b) that no funds are used for any teacher or administrative salaries or other school operating expenses; and

WHEREAS, in accordance with Section 15278 of the California Education Code, and as provided in the full text of the bond measure, an independent citizens' oversight committee shall be required as part of the bond measure; and

WHEREAS, a bond election authorized pursuant to paragraph (3) of subdivision (b) of Section 1 of Article XIIIA of the California Constitution and subdivision (b) of Section 18 of Article XVI of the California Constitution, must be conducted concurrent with a statewide primary election, general election or special election, or at a regularly scheduled local election at which all of the electors of the District are entitled to vote, as required by Section 15266 of the California Education Code; and

WHEREAS, on November 3, 2026, a statewide general election is scheduled to be conducted throughout the District; and

WHEREAS, subsection (c) of Section 15100 of the California Education Code provides that, before the Board may order an election pursuant to California Education Code Sections 15100 *et seq.*, it shall obtain reasonable and informed projections of assessed property valuations that take into consideration projections of assessed property valuations made by the county assessor; and

WHEREAS, although the County Assessor does not make projections of assessed property valuations beyond the next succeeding tax year, the Board has been presented with projections of assessed property valuations of the property within the boundaries of the District in connection with developing the bond measure that take into consideration, among other things, the long-term historical average growth rates of assessed property valuations of the property within the boundaries of the District and the Board finds those projections to be reasonable and informed; and

WHEREAS, the Board has determined that, based upon such projections of assessed property valuation, if approved by voters, the tax rate levied to meet the debt service requirements of the bonds proposed to be issued will not exceed the maximum tax rate permitted by Section 15270 of the California Education Code; and

WHEREAS, Section 9400 *et seq.* of the California Elections Code requires that a tax information statement be contained in all official materials, including any voter information guide prepared, sponsored or distributed by the District, relating to the election; and

WHEREAS, the Board now desires to authorize the filing of a ballot argument in favor of the bond measure to be submitted to the voters at the election; and

WHEREAS, the District expects to pay certain expenditures (the "Reimbursement Expenditures") in connection with the projects listed in the Bond Project List prior to financing the costs associated with such projects on a long-term basis; and

WHEREAS, the District reasonably expects that certain of the proceeds of the bonds proposed to be issued under the bond measure, if approved by voters, will be used to reimburse the Reimbursement Expenditures; and

WHEREAS, Section 1.150-2 of the Treasury Regulations requires the District to declare its reasonable official intent to reimburse prior expenditures for the projects listed in the Bond Project List with proceeds of a subsequent borrowing; and

WHEREAS, if any project to be funded by the bonds will require State of California matching grant funds for any phase, the sample ballot must contain a statement, in the form prescribed by law, advising the voters that such project is subject to the approval of State matching funds and, therefore, passage of the bond measure is not a guarantee that the project will be completed, and the Board finds that completion of all or a portion of certain of the projects listed in the Bond Project List will require State matching grant funds for one or more phases thereof;

NOW, THEREFORE, be it resolved, determined and ordered by the Board of Education of the Mountain Empire Unified School District as follows:

Section 1. Recitals. All of the above recitals are true and correct.

Section 2. Specifications of Election Order; Required Certification. Pursuant to California Education Code Sections 5304, 5322, 15100 *et seq.*, and 15266, and paragraph (3) of subdivision (b) of Section 1 of Article XIIIA of the California Constitution and subdivision (b)

of Section 18 of Article XVI of the California Constitution, a special election shall be held within the boundaries of the District on November 3, 2026, for the purpose of submitting to the registered voters of the District the bond measure contained in Exhibit A attached hereto and incorporated herein. In accordance with paragraph (3) of subdivision (b) of Section 1 of Article XIIIA of the California Constitution, and as provided in the full text of the bond measure, the Board hereby certifies that it has evaluated safety, class size reduction and information technology needs in developing the Bond Project List.

Section 3. Conduct of Election. (a) *Request to County Officers.* Pursuant to Section 5303 of the California Education Code, the Registrar of Voters of the County (the "Registrar of Voters") is required to, and is hereby requested to, take all steps to hold the election in accordance with law and these specifications.

(b) *Abbreviation of Measure.* Pursuant to Sections 13119 and 13247 of the California Elections Code and Sections 5322 and 15122 of the California Education Code, the Board hereby directs the Registrar of Voters to use the following statement of the bond measure on the ballot:

> *"To repair, replace, or reconstruct deteriorating classrooms, science labs, career technical education and school facilities at Mountain Empire High School that don't meet building safety/earthquake safety standards; remove asbestos, lead pipes, mold; and replace/fix roofs plumbing, sewer, electrical, and aging portables, shall Mountain Empire Unified School District's measure authorizing $23,000,000 in bonds at legal rates be adopted, levying approximately $38 per $100,000 of assessed valuation ($2,542,353 annually) while bonds are outstanding, with independent oversight, audits, and all money locally controlled?*"

(c) *Voter Information Guide.* The Registrar of Voters is hereby requested to reprint the full text of the bond measure as set forth in Exhibit A in its entirety in the voter information guide to be distributed to voters.

(d) *State Matching Funds.* The District hereby requests that the Registrar of Voters include the following statement in the sample ballot, pursuant to Section 15122.5 of the California Education Code:

> *"Approval of Measure __ does not guarantee that the proposed project or projects in the Mountain Empire Unified School District that are the subject of bonds under Measure __ will be funded beyond the local revenues generated by Measure __. The District's proposal for the project or projects may assume the receipt of matching State funds, which could be subject to appropriation by the Legislature or approval of a statewide bond measure."*

(e) *Consolidation Requirement.* Pursuant to Section 15266(a) of the California Education Code, the election shall be consolidated with the statewide general election on November 3,

2026, and pursuant to California Education Code Section 5342 and Part 3 (commencing with Section 10400) of Division 10 of the California Elections Code, the Registrar of Voters and the Board of Supervisors of the County are hereby requested to order consolidation of the election with such other elections as may be held on the same day in the same territory or in territory that is in part the same. The District hereby acknowledges that the consolidated election will be held and conducted in the manner prescribed by Section 10418 of the California Elections Code.

(f) *Canvass of Results.* The Board of Supervisors of the County is authorized and requested to canvass the returns of the election, pursuant to Section 10411 of the California Elections Code.

(g) *Required Vote.* Pursuant to Section 18 of Article XVI and Section 1 of Article XIIIA of the California Constitution, the bond measure shall become effective upon the affirmative vote of at least 55% of the voters of the District voting on the measure.

(h) *Election Costs.* The District shall pay all costs of the election approved by the Board of Supervisors of the County pursuant to California Education Code Section 5420 *et seq*.

Section 4. Delivery of Order of Election to County Officers. The Clerk of the Board of the District is hereby directed to cause to be filed as soon as practicable, and in any event no later than August 7, 2026 (which date is not fewer than 88 days prior to the date set for the election), one copy of this Resolution to the Registrar of Voters, including the tax information statement attached hereto as Exhibit B, containing the information required by California Elections Code Section 9400 *et seq*., completed and signed by the Superintendent of the District, with such technical corrections or additions as deemed necessary by the Superintendent of the District, and shall file a copy of this Resolution with the Clerk of the Board of Supervisors of the County. With respect to the tax information statement attached hereto as Exhibit B, the Board hereby adopts the procedures set forth in California Elections Code Section 9405.

Section 5. Ballot Arguments. The President of the Board, or any member or members of the Board as the President shall designate, are hereby authorized, but not directed, to prepare and file with the Registrar of Voters a ballot argument in favor of the bond measure and a rebuttal argument to the argument against the bond measure, if any, within the time established by the Registrar of Voters, which shall be considered the official ballot arguments of the Board as sponsor of the bond measure.

Section 6. Declaration of Official Intent to Reimburse. The District hereby declares its official intent to use proceeds of the bonds proposed to be issued under the bond measure to reimburse itself for Reimbursement Expenditures. This declaration is made solely for purposes of establishing compliance with the requirements of Section 1.150-2 of the Treasury Regulations. This declaration does not bind the District to make any expenditure, incur any indebtedness, or proceed with the projects listed in the Bond Project List.

Section 7. Further Authorization. The members of the Board, the Superintendent of the District, and all other officers of the District are hereby authorized and directed, individually and collectively, to do any and all things, including making technical corrections or additions to the text of the measure or abbreviated statement of the measure, that they deem

necessary or advisable in order to effectuate the purposes of this resolution in accordance with the terms hereof and of applicable provisions of law.

Section 8. Effective Date. This Resolution shall take effect upon its adoption by the Board pursuant to a two-thirds vote.

PASSED AND ADOPTED this day, May 12, 2026, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVED:

_____
President of the Board of Education of the
Mountain Empire Unified School District

Attest:

_____
Clerk of the Board of Education of the
Mountain Empire Unified School District

EXHIBIT A

FULL TEXT OF BOND MEASURE

MOUNTAIN EMPIRE UNIFIED SCHOOL DISTRICT
SCHOOL SAFETY, RENOVATION AND CONSTRUCTION MEASURE

This measure may be known and referred to as the "Mountain Empire Unified School District School Safety, Renovation and Construction Measure" or as "Measure __". *[designation to be assigned by County Registrar of Voters]*

BOND AUTHORIZATION

By approval of this measure by at least 55% of the voters of the Mountain Empire Unified School District (the "District") voting on the measure, the District shall be authorized to issue and sell bonds of up to $23,000,000 in aggregate principal amount to provide financing for the specific school facilities projects listed under the heading entitled "BOND PROJECT LIST" below (the "Bond Project List"), and allow the District to qualify to receive potential State of California matching grant funds, subject to all of the accountability safeguards specified below.

ACCOUNTABILITY SAFEGUARDS

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

Evaluation of Needs. The Board of Education of the District (the "Board") has evaluated the facilities needs of the District to determine which projects to finance from a local bond at this time. To address the facilities needs of the District, the Board deems it necessary and advisable to fund the specific school facilities projects listed in the Bond Project List. The Board hereby certifies that it has evaluated safety, class size reduction and information technology needs in developing the Bond Project List.

Limitations on Use of Bonds. Proceeds from the sale of bonds authorized by this measure shall be used only for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities, and not for any other purpose, including teacher and administrator salaries and other school operating expenses. More specifically, the Bond Project List provides for the specific projects the District proposes to

finance with proceeds from the sale of bonds authorized by this measure and such proceeds shall be applied only to those specific purposes.

Independent Citizens' Oversight Committee. In accordance with and pursuant to California Education Code Section 15278 *et seq*., the Board shall establish an independent citizens' oversight committee, within 60 days of the date that the Board enters the election results on its minutes pursuant to Section 15274 of the California Education Code, to ensure that (a) bond revenues are expended only for the purposes specified in Article XIIIA, Section 1(b)(3) of the California Constitution, and (b) that no funds are used for any teacher or administrative salaries or other school operating expenses. In accordance with Section 15282 of the California Education Code, the citizens' oversight committee shall consist of at least seven members and shall include a member active in a business organization representing the business community located within the District, a member active in a senior citizens' organization, a member active in a bona fide taxpayers' organization, a member that is a parent or guardian of a child enrolled in the District, and a member that is both a parent or guardian of a child enrolled in the District and active in a parent-teacher organization. The committee may be comprised of the same members of the citizens' oversight committees for other District bond measures. No employee or official of the District and no vendor, contractor or consultant of the District shall be appointed to the citizens' oversight committee.

Annual Performance Audits. In compliance with the requirements of Article XIIIA, Section 1(b)(3)(C) of the California Constitution, and the Strict Accountability in Local School Construction Bonds Act of 2000, the Board shall conduct an annual, independent performance audit to ensure that the proceeds from the sale of bonds authorized by this measure have been expended only on the school facilities projects listed in the Bond Project List. These audits shall be conducted in accordance with the Government Auditing Standards issued by the Comptroller General of the United States for performance audits. The results of these audits shall be made publicly available and shall be submitted to the citizens' oversight committee in accordance with Section 15286 of the California Education Code.

Annual Financial Audits. In compliance with the requirements of Article XIIIA, Section 1(b)(3)(D) of the California Constitution, and the Strict Accountability in Local School Construction Bonds Act of 2000, the Board shall conduct an annual, independent financial audit of the proceeds from the sale of bonds authorized by this measure until all of those proceeds have been spent for the school facilities projects listed in the Bond Project List. These audits shall be conducted in accordance with the Government Auditing Standards issued by the Comptroller General of the United States for financial audits. The results of these audits shall be made publicly available and shall be submitted to the citizens' oversight committee in accordance with Section 15286 of the California Education Code.

Special Bond Proceeds Account; Annual Report to Board. In compliance with the requirements of California Government Code Section 53410 and following, upon approval of this measure and the sale of any bonds approved,

the Board shall take actions necessary to establish an account in which proceeds of the sale of bonds authorized by this measure shall be deposited. In compliance with the requirements of California Government Code Section 53411, as long as any proceeds of the bonds remain unexpended, the chief fiscal officer of the District shall cause a report to be filed with the Board at least once a year, stating (a) the amount of funds collected and expended in that year, and (b) the status of any project required or authorized to be funded from bond proceeds. The report may relate to the calendar year, fiscal year, or other appropriate annual period as the chief fiscal officer of the District shall determine, and may be incorporated into the annual budget, audit, or other appropriate routine report to the Board.

FURTHER SPECIFICATIONS

Single Purpose. All of the purposes enumerated in this measure shall be united and voted upon as one single measure, pursuant to California Education Code Section 15100, and all the enumerated purposes shall constitute the specific single purpose of the bonds, and the proceeds from the sale of bonds authorized by this measure shall be spent only for such purpose, pursuant to California Government Code Section 53410.

Other Terms of the Bonds. When sold, the bonds shall bear interest at an annual rate not exceeding the statutory maximum, and that interest shall be made payable at the time or times permitted by law. The bonds may be issued and sold in several series, and no bond shall be made to mature more than the statutory maximum number of years from the date borne by that bond.

BOND PROJECT LIST

The Bond Project List below lists the specific projects the District proposes to finance with proceeds of the bonds. The Bond Project List shall be considered a part of this bond measure and shall be reproduced in any official document required to contain the full statement of the bond measure. Listed projects will be completed as needed at a particular school or school facility site according to Board-established priorities, and the order in which such projects appear on the Bond Project List is not an indication of priority for funding or completion. In so far as permitted by law, each project is assumed to include its share of costs of the election and bond issuance, construction-related costs, such as project and construction management, architectural, engineering, permitting and entitlements, inspection and similar planning and testing costs, demolition and interim facility costs, legal, accounting and similar fees, costs related to the independent annual financial and performance audits, a contingency for unforeseen design and construction costs, and other costs incidental to or necessary for completion of the listed projects (whether the related work is performed by the District or third parties). The final cost of each project will be determined as plans are finalized, construction bids are awarded, and projects are completed. In addition, certain project funds expected from non-local bond sources, including State of California grant funds for eligible projects, have not yet been secured. Therefore, the Board cannot guarantee that the bond proceeds will provide sufficient funds to allow completion of all listed projects. Alternatively, if the District obtains unexpected funds from non-local bond

sources with respect to listed projects, such projects may be enhanced, supplemented or expanded to the extent of such funds. Some projects may be subject to further government approvals, including by State officials and boards and/or local environmental or agency approval. Inclusion of a project on the Bond Project List is not a guarantee that the project will be completed (regardless of whether bond funds are available).

The specific projects authorized to be financed with proceeds from the sale of bonds authorized by this measure are as follows:

MOUNTAIN EMPIRE HIGH SCHOOL
The following projects are authorized to be financed at Mountain Empire High School:
● Modernize, upgrade, renovate, rehabilitate, re-configure, expand and/or upgrade classrooms, classroom buildings, science labs, restrooms, common areas and school support facilities (including library, multipurpose room/auditorium, gymnasium, food storage, preparation and service, cafeteria and office/staff support facilities), whether permanent, portable or modular, including interior and exterior (as applicable) doors, windows, door and window hardware, roofs, rain gutters and downspouts, walls, ceilings and floors and finishes, paint, siding, insulation, casework, surfaces, cabinets, secured storage, carpets, drapes, window coverings, infrastructure, lighting, sinks, drinking fountains, fixtures, signage, fencing, landscaping, furniture and equipment. ● Renovate, replace, upgrade, acquire, install and/or integrate major site/building/utility systems, equipment and related infrastructure and housing, including lighting, electrical (including wiring and related infrastructure for modern technology), heating, refrigeration, cooling (including HVAC) and ventilation, water, sewer, gas, irrigation, drainage, and energy efficiency/management monitoring systems, networks, fixtures, equipment and controls. ● Renovate, replace, upgrade, acquire, and/or install roofing and/or insulation. ● Upgrade and/or acquire and install exterior lighting, fire detection and suppression, security alarm, video surveillance, emergency, master key and door lock. ● Renovate, replace, upgrade, expand and/or install fencing. ● Renovate, resurface, upgrade, expand, construct and/or install and improve paved and other hard surfaces, benches, walls, gates, fencing, play and outside instructional areas, playfields, including turf, p.e. fields and related facilities, and landscaping, and acquire, improve, replace and/or upgrade related equipment and fixtures.
DISTRTICT WIDE SCHOOL FACILITIES PROJECTS
The following projects are authorized to be financed at all school facilities sites District wide:
● Replace portable classrooms with permanent classrooms. ● Construct or acquire and install additional classrooms and related facilities. ● Renovate, construct, replace and/or modernize all classrooms for current educational standards, including acquiring, installing and/or upgrading technology equipment, fixtures and infrastructure. ● Modernize, upgrade, renovate, rehabilitate, re-configure, expand and/or upgrade classrooms, classroom buildings, restrooms, common areas and school support facilities (including library, multipurpose room/auditorium, food storage,

preparation and service, cafeteria and office/staff support facilities), whether permanent, portable or modular, including interior and exterior (as applicable) doors, windows, door and window hardware, roofs, rain gutters and downspouts, pillars, structural supports, walls, ceilings and floors and finishes, paint, siding, insulation, casework, surfaces, cabinets, secured storage, carpets, drapes, window coverings, infrastructure, lighting, sinks, drinking fountains, fixtures, signage, furniture and equipment.

- Construct, replace, improve, renovate and/or acquire and install Early Learning Centers and construct, improve and/or expand Transitional Kindergarten facilities and learning spaces.
- Make energy-efficiency upgrades and acquire and install energy efficient equipment and systems to reduce carbon footprint, to promote energy efficiency, reduce maintenance costs and promote climate resiliency and sustainability, including sustainable building improvements (e.g., windows, lighting, electrical systems panel, HVAC, water systems, distribution and storage systems, energy efficiency/management monitoring systems, networks, fixtures, equipment and controls, etc.).
- Repair or replace roofs.
- Renovate, replace, upgrade, acquire, install and/or integrate major site/building/utility systems, equipment and related infrastructure and casing, including lighting, electrical (including wiring and related infrastructure for modern technology), heating, refrigeration, cooling and ventilation (including HVAC), plumbing, water, sewer, gas, irrigation, drainage, and energy efficiency/management monitoring systems, networks, fixtures, equipment and controls.
- Upgrade, construct, expand and/or acquire and install safety and security improvements, equipment, fixtures and systems, including fencing, gates, master key and lock systems, lighting, alarm systems, fire detection and suppression systems, emergency signage, safety doors, camera and video surveillance systems, and emergency communication systems.
- Make safety and accessibility improvements and/or eliminate or mitigate health and safety risks and/or comply with local, state and federal building, health, safety, access and other related requirements, including requirements of the Field Act and the Americans with Disabilities Act (ADA).

MISCELLANEOUS

All listed bond projects include the following as needed:

- Planning and designing necessary for listed bond projects.
- The inspection, sampling and analysis of grounds, buildings and building materials to determine the presence of hazardous materials or substances, including asbestos, lead, etc., and the encapsulation, removal, disposal and other remediation or control of such hazardous materials and substances.
- Seismic and historical evaluations, site surveys (including topographic, geological and utility surveys), and infrastructure analyses.
- Necessary onsite and offsite preparation or restoration in connection with new construction, renovation or remodeling, or installation or removal of relocatable buildings or other temporary buildings, including demolition of structures; removing, replacing, or installing irrigation, drainage, utility lines (gas, water, sewer, electrical, data and voice, etc.), trees and landscaping; and relocating fire access roads or ingress/egress pathways.
- Address other unforeseen conditions revealed by construction, renovation or modernization (including plumbing or gas line breaks, dry rot, seismic and structural deficiencies, etc.).

- Acquire or construct other improvements required to comply with building codes, including seismic safety requirements, the Field Act, and access requirements.
- Acquisition of any rights-of-way, easements, licenses and/or real property made necessary by listed bond projects, or lease of real property made necessary by the listed bond projects.
- Acquire or construct storage facilities and other space on an interim basis, as needed to accommodate construction materials, equipment, and personnel.
- Furnishing and equipping of classrooms and other school facilities; furnishing and equipping shall include initial purchases, and scheduled and necessary replacements, upgrades and updating of technology.
- All other costs and work necessary or incidental to the listed bond projects.

PROJECTS INVOLVING RENOVATION, REHABILITATION OR REPAIR

For any project involving renovation, rehabilitation or repair of a building or the major portion of a building, the District shall be authorized to proceed with new replacement construction instead (including any necessary demolition) if the Board determines that replacement new construction is more practical than renovation, rehabilitation or repair, considering the building's age, condition, expected remaining life, comparative cost and other relevant factors.

GENERAL PROVISIONS

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 measure within the authority provided by law, including Article XIIIA, Section 1(b)(3) of the California Constitution, California Education Code Section 15000 *et seq.* and the Strict Accountability in Local School Construction Bonds Act of 2000. Without limiting the generality of the foregoing, such words as repair, improve, upgrade, expand, modernize, renovate, and reconfigure are used in the Bond Project List to describe school facilities projects in plain English and are not intended to expand the nature of such projects beyond, or have an effect on, and shall be interpreted to only permit, what is authorized under Article XIIIA, Section 1(b)(3) of the California Constitution, California Education Code Section 15000 *et seq.* and the Strict Accountability in Local School Construction Bonds Act of 2000. In this regard, 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, operations or repairs. The school facilities projects on the Bond Project List only authorize capital expenditures.

Estimated Ballot Information. The Board hereby declares, and the voters by approving this bond measure concur, that the information included in the statement of the bond measure to be voted on pursuant to Section 13119 of the California Elections Code is based upon the District's projections and estimates only and is not binding upon the District. The amount of money to be raised annually and the rate and duration of the tax to be levied for the bonds may vary from those presently estimated due to variations from these estimates in the timing of bond sales, the amount of bonds sold and market interest rates at the time of each sale, and actual assessed valuations over the term of repayment of the bonds. The dates of sale and the amount of bonds sold at any given time will be determined by the District based on need for project funds and other factors. The actual interest rates at which the bonds will be sold will depend on the bond market at the time of each sale. Actual future assessed valuation will depend upon the amount and value of taxable property within the District as determined by the County Assessor in the annual assessment and the equalization process.

Headings. The headings or titles of the sections of the bond measure, including any headings or titles included in the Bond Project List, are solely for convenience of reference and shall not affect the meaning, construction or effect of the bond measure.

Severability. The Board and the voters hereby declare that every portion, section, subdivision, paragraph, clause, sentence, phrase, word, application and individual project (individually referred to as "Part" and collectively as "Parts"), of this bond measure has independent value, and the Board and the voters would have adopted each Part hereof regardless of whether any other Part of this bond measure would be subsequently declared invalid. Upon approval of this bond measure by the voters, should any Part of this bond measure 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 Parts of this bond measure are severable.

EXHIBIT B

TAX INFORMATION STATEMENT

An election will be held in the Mountain Empire Unified School District (the "District") on November 3, 2026, to authorize the sale of up to $23,000,000 in bonds of the District to finance school facilities as described in the measure. If the bond measure is approved by at least 55% of the voters of the District voting on the bond measure, the District expects to issue the bonds in multiple series over time. Principal and interest on the bonds will be payable from the proceeds of tax levies made upon the taxable property in the District. The following information is provided in compliance with Sections 9400 through 9405 of the California Elections Code.

1. The best estimate of the average annual tax rate that would be required to be levied to fund this bond issue over the entire duration of the bond debt service, based on assessed valuations available at the time of filing this statement, is $38.00 per $100,000 of assessed valuation. The final fiscal year in which the tax to be levied to fund this bond issue is anticipated to be collected is fiscal year 2060-61.

2. The best estimate of the highest tax rate that would be required to be levied to fund this bond issue, based on estimated assessed valuations available at the time of filing this statement, is $38.00 per $100,000 of assessed valuation in fiscal year 2027-28.

3. The best estimate of the total debt service, including the principal and interest, that would be required to be repaid if all of the bonds are issued and sold is approximately $47,978,702.

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, which could be more or less than the assessed value. 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.

Attention of all voters is directed to the fact that the foregoing information is based upon the District's projections and estimates only, which are not binding upon the District. The average annual tax rate, the highest tax rate, the final fiscal year in which the tax is anticipated to be collected and the year or years in which they will apply, and the actual total debt service, may vary from those presently estimated for a variety of reasons, including, without limitation, due to variations in the timing of bond sales, the amount or amortization of bonds sold, market conditions at the time of each sale, and actual assessed valuations over the term of repayment of the bonds. The dates of sale and the amount or amortization of bonds sold at any given time will be determined by the District based on need for project funds and other factors, including the legal limitations on bonds approved by a 55% affirmative vote. Market conditions, including, without limitation, interest rates, are affected by economic and other factors beyond the control of the District and will depend on the bond market at the time of each sale. Actual future assessed valuation will depend upon the amount and value of taxable property within the District as determined by the County Assessor in the annual assessment and the equalization process. The growth or decline in assessed valuation is the result of a number of economic and other factors outside the control of the District.

Dated: _____, 2026.

_____
Superintendent
Mountain Empire Unified School District

CLERK'S CERTIFICATE

I, Jeffrey Morrison, Clerk of the Board of Education of the Mountain Empire Unified School District, County of San Diego, California, hereby certify that the foregoing is a full, true and correct copy of a resolution duly adopted at a regular meeting of the Board of Education of said District held at the regular meeting place thereof on May 12, 2026, and entered in the minutes thereof, of which meeting all of the members of the Board of Education had due notice and at which a quorum thereof was present, and that at said meeting the resolution was adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

An agenda of the meeting was posted at least 72 hours before the meeting at 3291 Buckman Springs Rd. Pine Valley, California, a location freely accessible to members of the public, and on the District's website at https://go.boarddocs.com/ca/meusd/Board.nsf/Public, and a brief description of the resolution appeared on the agenda.

I further certify that I have carefully compared the same with the original minutes of said meeting on file and of record in the District administrative office; the foregoing resolution is a full, true and correct copy of the original resolution adopted at said meeting and entered in said minutes; and that said resolution has not been amended, modified or rescinded since the date of its adoption, and the same is now in full force and effect.

Dated: _____, 2026

_____

Clerk of the Board of Education
Mountain Empire Unified School District