


## MEMORANDUM

**DATE:** March 13, 2013  
**TO:** CBOC Members  
**FROM:**  Thomas J. Calhoun, Chief Facilities Executive  
**RE:** BOC REQUEST for iPad PURCHASE RATIONALE

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The District has purchased iPads using a variety of funding sources, including Proposition O funding. The Executive Director of Curriculum provided the educational nexus for the iPad purchases at your February 6, 2013 CBOC Meeting. The District purchased the iPads for 7<sup>th</sup> grade students last year and will continue to do so in support of our educational program.

This memo explains District rationale for using capital funds for purchase of the iPads.

Attached please find attached:

- 1) Legal opinion on use of the CFD funds which are more restrictive with respect to furniture, equipment and technology purchases than general obligation bonds.
- 2) The CA Constitution Article 13A.1.(b) (3) (B) that is highlighted depicting that equipping school facilities with information technology needs as depicted in the list from the ballot language.
- 3) The Proposition O ballot language that lists computer technology which includes the iPads.

The iPads are currently being used by all 7<sup>th</sup> graders and next year the District is considering the purchase of the iPad mini or other similar computing device. The District will continue to evaluate the best product available for use by students as the technology develops in the future. The iPads were not even in use when the Proposition O Bond passed in November 2006. We can easily anticipate that we may be buying different types of personal computing devices in future years.

TC: cm  
Attachments

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*The Sweetwater Union High School District will fulfill the promise of 100% student success.*

Sweetwater Union High School District programs and activities shall be free from discrimination based on gender, sex, race, color, religion, ancestry, national origin, ethnic group identification, marital or parental status, physical or mental disability, sexual orientation or the perception of one or more of such characteristics.

SUHSD Board Policy 0410.

# BOWIE, ARNESON, WILES & GIANNONE

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May 3, 2012

**VIA E-mail [Dianne.Russo@sweetwaterschools.org]  
& Regular US Mail**

Ms. Dianne Russo  
Sweetwater Union High School District  
1130 Fifth Street  
Chula Vista, CA 91911

**Re: *Technology School Improvements and Mobile Reader Project  
Funding Alternatives***

Dear Ms. Russo:

Thank you for the opportunity to review the issue regarding the authorized uses of certain "Remainder Special Taxes" of various Community Facilities Districts ("CFDs") of the Sweetwater Union High School District ("District"). This letter provides additional details regarding the use of such Remainder Special Taxes of the following described CFDs to partially fund technology upgrades and possible acquisition of mobile readers and tablet computers (i.e. Apple iPad, Samsung Galaxy Tab, Amazon Kindle, etc., collectively, "Project"). We have reviewed the "Mitigation Agreements" relating to existing CFD Nos. 1, 2, 3, 4, 5, 6, 7, 9B, 10, 11, 12, 13, 14, 15, 17, and 19. After satisfying the obligation of a CFD toward the "Second Amended and Restated Payment and Pledge Agreement by and between Sweetwater Union High School District and CFD No. 1, through 6, 8, 9A, 9B, and 10 through 15 of Sweetwater Union High School District" dated February 1, 2005, we believe that such Remainder Special Taxes may be used proportionately to fund the Project or variations, as determined by the Board of Trustees ("Board"). The following are additional comments in regard to the Board considering and determining to proportionately use such Remainder Special Taxes for the Project.

1. As to CFD Nos. 1, 4, and 5, such Remainder Special Taxes may be used to proportionately provide funding to the "Project Students" from development within those CFDs in proportion to the total number of such students attending the applicable schools and using school facilities to receive such technology improvements.

## **BOWIE, ARNESON, WILES & GIANNONE**

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2. As to the remainder of the CFDs noted, the Remainder Special Taxes may be used proportionately for the Project at school facilities to receive such technology improvements. The determination of proportionality would relate to additional students from development occurring after formation of such CFDs to the student population of the District.

3. To the extent the Project has an unfunded residual relating to students other than from development in the described CFDs of the District, the remainder of the Project must be accomplished with "Other Available Funds" of the District.

Additionally, we discussed funding mobile readers and tablet computers with Remainder Special Taxes of the CFDs. We believe this to be appropriate on the basis of a determination by the Board that such products can reasonably be expected to have a useful life of five years or more. We assume the vendors of such products can provide the District with factual information in regard to such a determination by the Board. Whether to proceed with proportional funding by means of such Remainder Special Taxes for only technology improvements at the various schools for the District, or to also proportionately fund the acquisition of mobile readers and tablet computers by means of the Remainder Special Taxes would be a policy decision for the Board to determine.

Subject to the foregoing, we believe the Remainder Special Taxes may be used for either variation of the Project as herein described. If the Board desires to proportionately use the Remainder Special Taxes for either alternative of the Project, it is suggested that an appropriate resolution be adopted by the Board making such a determination and implementing proportional funding of the desired Project as herein described.

If the District desires to review this matter further, we look forward to meeting with the staff of the District in this regard.

Very truly yours,

**BOWIE, ARNESON, WILES & GIANNONE**

By:   
Alexander Bowie

AB:lkw

## California Constitution Article 13A

### CALIFORNIA CONSTITUTION ARTICLE 13A [TAX LIMITATION]

SECTION 1. (a) The maximum amount of any ad valorem tax on real property shall not exceed One percent (1%) of the full cash value of such property. The one percent (1%) tax to be collected by the counties and apportioned according to law to the districts within the counties.

(b) The limitation provided for in subdivision (a) shall not apply to ad valorem taxes or special assessments to pay the interest and redemption charges on any of the following:

(1) Indebtedness approved by the voters prior to July 1, 1978.

(2) Bonded indebtedness for the acquisition or improvement of real property approved on or after July 1, 1978, by two-thirds of the votes cast by the voters voting on the proposition.

(3) Bonded indebtedness incurred by a school district, community college district, or county office of education 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, approved by 55 percent of the voters of the district or county, as appropriate, voting on the proposition on or after the effective date of the measure adding this paragraph. This paragraph shall apply only if the proposition approved by the voters and resulting in the bonded indebtedness includes all of the following accountability requirements:

(A) A requirement that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIII A, Section 1(b) (3), and not for any other purpose, including teacher and administrator salaries and other school operating expenses.

(B) A list of the specific school facilities projects to be funded and certification that the school district board, community college board, or county office of education has evaluated safety, class size reduction, and information technology needs in developing that list.

(C) A requirement that the school district board, community college board, or county office of education conduct an annual, independent performance audit to ensure that the funds have been expended only on the specific projects listed.

(D) A requirement that the school district board, community college board, or county office of education 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.

(c) Notwithstanding any other provisions of law or of this Constitution, school districts, community college districts, and county offices of education may levy a 55 percent vote ad valorem tax pursuant to subdivision (b).

**SWEETWATER UNION HIGH SCHOOL DISTRICT**

**Proposition O**

(This proposition will appear on the ballot in the following form.)

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**PROP O** **School Classroom, Safety and Repair Measure.** To improve learning/safety at every Sweetwater Union High School District campus by repairing/earthquake retrofitting classrooms/restrooms; installing upgraded fire safety systems, security fencing, safety lighting; upgrading science labs/computer technology; improving handicap accessibility; replacing leaky roofs, heating/air conditioning, outdated plumbing; removing asbestos, mold, and lead paint; shall the District issue \$644 million in bonds, at legal interest rates, with citizens' oversight, independent annual audits and no money for administrators' salaries?

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This proposition requires approval by 55% of the voters.

Full text of this proposition follows the arguments/rebuttals.

Attachment 3