

**BOARD OF TRUSTEES  
AGENDA**

<input type="checkbox"/> Workshop	<input type="checkbox"/> Regular	<input checked="" type="checkbox"/> Special
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(A)  Report Only  Recognition

**Presenter(s):**

**Briefly describe the subject of the report or recognition presentation.**

(B)  Action Item

**Presenter(s):** SAMUEL MIJARES, SUPERINTENDENT  
ISMAEL MIJARES, DEPUTY SUPERINTENDENT FOR BUSINESS & FINANCE

**Briefly describe the action required.**

**CONSIDER AND TAKE APPROPRIATE ACTION ON THE REQUEST TO APPROVE THE PROPOSED TAX RATE PRIOR TO ITS PUBLICATION ON THE "NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE".**

(C) **Funding source: Identify the source of funds if any are required.**

(D) **Clarification: Explain any question or issues that might be raised regarding this item.**

SEE ATTACHED MEMORANDUM.

**TO:** Samuel Mijares, Superintendent  
**FROM:** Ismael Mijares, Deputy Superintendent for Business and Finance  
**DATE:** August 4, 2020  
**SUBJECT: APPROVAL OF PROPOSED TAX RATE PRIOR TO PUBLICATION**

The “Notice of Public Meeting to Discuss Budget and Proposed Tax Rate” (Notice) must be published in strict accordance with the requirements of Education Code Section 44.004 as follows:

- **After the Proposed Budget is prepared:** The Board President must call a Board Meeting for the purpose of discussing and adopting the Budget and the Tax Rate.
- **At least 10 but not more than 30 days before the Public Meeting:** The “Notice of Public Meeting to Discuss Budget and Proposed Tax Rate” must be published.
  1. The Notice must be published in a daily, weekly, or biweekly newspaper published in the district. If no such newspaper is published in the district, the Notice must be published in at least one newspaper of general circulation in the county in which the district’s Central Administrative Office is located. The Notice must be at least one-quarter page of a standard-size or tabloid-size newspaper in a section other than the legal or classified section, and the headline must be in 18-point or larger type.
  2. All districts must publish this Notice and hold a Public Meeting to hear public comments on and discuss the Budget and Proposed Tax Rate regardless of whether the Tax Levy is increasing, decreasing, or remaining the same.
- **The Comptroller’s Office advises:** that a Proposed Tax Rate, based on administrative recommendations, should be approved by the Board prior to publication of this notice.
- **At least 72 hours before the Public Meeting:** Notice of the Public Meeting must also be posted in accordance with the Open Meetings Act.
  1. The Board may vote to hear public comments, discuss, and then adopt the Budget and Tax Rate, all in the same Public Meeting. The Meeting Notice must list separate agenda items for the discussion of the Budget and Proposed Tax Rate, the Adoption of the Budget, and then the Adoption of the Tax Rate, in that order.
  2. If the Board plans to adopt the Tax Rate at a later meeting, appropriate notice must also be given for that meeting.

Attached is the Proposed Tax Rate Notice that is being recommended to the Board for publication approval. If you have any questions or concerns, please do not hesitate to let me know.

**Notice of Public Meeting to Discuss  
Budget and Proposed Tax Rate**

**Comparison of Proposed Rates with Last Year's Rates**

	<u>Maintenance &amp; Operations</u>	<u>Interest &amp; Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	1.06835	0.09325	1.16160	2,218	8,428
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	1.14004	0.09874	1.23879	1,480	9,156
Proposed Rate	1.05185	0.09479	1.14664	2,238	8,332

\* The Interest and Sinking Fund tax revenue is used to pay for bonded debt on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

**My Commentary: The Rate to Maintain in my opinion can be very misleading, as the 18-19 funding elements**