



**BOARD OF TRUSTEES
SPECIAL MEETING**

Board of Trustees
Joyce Dalessandro
Kristin Gibson
Beth Hergesheimer
Melisse Mossy
Maureen "Mo" Muir

Superintendent
Robert A. Haley, Ed.D.

THURSDAY, JULY 30, 2020

Meeting will be held virtually.

5:00 PM

This meeting will be held in accordance with Executive Orders N-25-20 and N-33-20, and the County of San Diego Health and Human Services Order of the Health Officer and Emergency Regulations issued on April 10, 2020. A copy of each order is available online at www.sduhsd.net and posted at 710 Encinitas Boulevard, Encinitas, CA. The meeting will be live-streamed and video recorded. The public live-stream link will be posted online at www.sduhsd.net prior to the start of the meeting. Members of the Board of Trustees will be permitted to participate virtually/telephonically.

Public comments for special meetings are restricted to action items on the agenda before the Board of Trustees. Members of the public who wish to address the Board of Trustees may do so by submitting a request using this [form](#). This form will be available beginning at 5:00 p.m., July 28, 2020, and will close at 5:00 p.m. on July 29, 2020.

Public comment for Item 2 will be limited to two (2) minutes per speaker and a total of 20 minutes for the item. If there are more than 10 requests for the action item, there will be a random selection of speakers made prior to the meeting on July 30, 2020 that will be recorded.

Public comment for Item 3 will be limited to two (2) minutes per speaker and a total of 40 minutes for the item. If there are more than 20 requests for the action item, there will be a random selection of speakers made prior to the meeting on July 30, 2020 that will be recorded.

Speakers will be notified of selection in the afternoon prior to the start of the meeting. Written comments will be limited to 350 words (2,100 characters) or less. Comments will be shared with all trustees and posted online with the agenda for the public to see. Additional information and supporting documents that may be provided to the Board of Trustees prior to the start of the meeting, if provided, will be posted on the website at www.sduhsd.net.

AGENDA

1. CALL TO ORDER

- a. WELCOME
- b. PLEDGE OF ALLEGIANCE
- c. APPROVAL OF AGENDA

DISCUSSION / ACTION ITEMS

2. CONSIDERATION OF ADOPTION OF RESOLUTIONS (2) - *public comment, if any*

- a. RESOLUTION ESTABLISHING SPECIAL TAXES FOR 2020-21 FISCAL YEAR
- b. RESOLUTION LEVYING SPECIAL TAXES FOR 2020-21 FISCAL YEAR

In compliance with the Americans with Disabilities Act, if you need special assistance, disability-related modifications, or accommodations, including auxiliary aids or services, in order to participate in the public meetings of the District's Governing Board, please contact the [Office of the Superintendent](#). Notification 72 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accommodation and accessibility to this meeting. Upon request, the District shall also make available this agenda and all other public records associated with the meeting in appropriate alternative formats for persons with a disability.

3. **CONSIDERATION AND ACTION REGARDING THE 2020-21 ACADEMIC YEAR REOPENING OF SCHOOLS CONSISTENT WITH THE CALIFORNIA DEPARTMENT OF PUBLIC HEALTH MANDATE/GUIDELINES AND THE SAN DIEGO COUNTY PUBLIC HEALTH ORDER – *public comment, if any***
4. **ADJOURNMENT**

MEETING PROTOCOL

The members of the San Dieguito Union High School District Board of Trustees are locally elected officials, serve four-year terms of office, and are responsible for the schools' educational programs, in grades seven through twelve. The Board is a policy-making body whose actions are guided by the District's vision, mission, and goals. Administration of the District is delegated to a professional administrative staff led by the Superintendent. Board Members are required to conduct the programs of the schools in accordance with the Constitution of the State of California, the California Education Code, and other laws relating to schools enacted by the Legislature, in addition to policies and procedures adopted by the Board of Trustees.

PUBLIC COMMENTS (*Please see public comment process noted above.*)

PUBLIC INSPECTION OF DOCUMENTS

In compliance with Government Code 54957.5, agenda-related documents that have been distributed to the Board less than 72 hours prior to the Board Meeting will be available for review on the district website, www.sduhsd.net.

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: July 22, 2020

BOARD MEETING DATE: July 30, 2020

PREPARED BY: John Addleman, Exec. Director of
Planning Services
Tina Douglas, Associate Superintendent,
Business Services

SUBMITTED BY: Robert A.Haley, Ed.D., Superintendent

SUBJECT: **ADOPTION OF RESOLUTIONS
ESTABLISHING SPECIAL TAXES FOR
2020-21 FISCAL YEAR**

EXECUTIVE SUMMARY

The Board of Trustees has adopted ordinances authorizing the levy of a special tax within CFD 94-2, CFD 94-3, CFD 95-2, CFD 99-1, CFD 99-2, CFD 99-3, and CFD 03-1. These ordinances were adopted pursuant to the Rate and Method of Apportionment of Special Taxes approved in the elections. The Rate and Method of Apportionment of Special Taxes also require the Board to determine the amount for the alternate prepayment to be collected each year. The Annual Sierra West Group Material/Cost of Construction Index can increase this rate for all CFD's except for CFD 99-2 and CFD 99-3 for which the Engineering News-Record Building Cost Index is used.

The 2020-21 prepayment amounts have been established as follows:

- CFD 94-2 - \$4,955.00 for a single family home and \$1,350.00 for a multi-family home.
- CFD 94-3 - \$11,370.28 for a single family home and \$3,097.86 for a multi-family home.
- CFD 95-2 - \$10,983.77 for a single family home and \$2,992.55 for a multi-family home.
- CFD 99-1 - \$11,310.59 for a single family home and \$3,055.04 for a multi-family home.

ITEM 2a

- CFD 99-2 – One-Time Special Tax of \$1.32 per square foot of assessable space for residential homes and \$0.17 per square foot of assessable space for commercial buildings located in the Rancho Santa Fe School District and \$0.30 per square foot of assessable space for commercial buildings located in the Encinitas Union School District.
- CFD 99-3 – One-Time Special Tax of \$1.32 per square foot of assessable space for residential homes and \$0.30 per square foot of assessable space for commercial buildings.
- CFD 03-1 - \$13,414.41 for a Tax Class A single family home, and \$3,624.39 for a Tax Class A multi-family home, \$11,310.59 for a Tax Class B single family home, and \$3,055.04 for a Tax Class B multi-family home.

RECOMMENDATION:

It is recommended that the Board adopt the attached resolutions establishing Special Taxes within Community Facilities District No.'s 94-2, 94-3, 95-2, 99-1, 99-2, 99-3, and 03-1, which increase the Alternate Prepayment Tax for single family, multi-family units, and commercial buildings per the Annual Sierra West Group Material/Cost of Construction Index or Engineering News-Record Building Cost Index.

FUNDING SOURCE:

Not Applicable

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE SAN DIEGUITO
UNION HIGH SCHOOL DISTRICT ESTABLISHING SPECIAL TAXES
WITHIN COMMUNITY FACILITIES DISTRICT NO. 94-2 FOR
PREPAYMENTS FOR THE 2020-21 FISCAL YEAR**

WHEREAS, on September 22, 1994 the Board of Trustees of the San Dieguito Union High School District (the "Board of Trustees") adopted a resolution entitled "Resolution of Formation of the Board of Trustees of the San Dieguito Union High School District Establishing Community Facilities District No. 94-2 of the San Dieguito Union High School District, Authorizing the Levy of a Special Tax, the Incurrence of Bonded Indebtedness not to Exceed \$50,000,000 within Proposed Community Facilities District 94-2 and Calling an Election" (the "Resolution"), which established Community Facilities District No. 94-2 of the San Dieguito Union High School District (the "District") pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, to finance the construction and acquisition of certain school facilities within the District;

WHEREAS, the Resolution authorized the levy of a special tax on property lying within the District, authorized the issuance of bonds in an aggregate principal amount not to exceed \$50,000,000 and called an election;

WHEREAS, on November 3, 1994, an election (the "Election") was held within the District in which the eligible electors approved by more than two-thirds of the votes cast the propositions of levying a special tax on property within the District, incurring indebtedness in an amount not to exceed \$50,000,000 and establishing an appropriations limit;

WHEREAS, on December 5, 1994, the Board of Trustees adopted an ordinance entitled, "Ordinance of the Board of Trustees of the San Dieguito Union High School District Authorizing the Levy of a Special Tax Within Community Facilities District No. 94-2" (the "Ordinance") authorizing the levy of a special tax within the District pursuant to the rate and method of apportionment of special taxes approved in the Election (the "Rate and Method") which is set forth in Exhibit A attached to the Ordinance (terms used but not defined herein have the meaning provided in the Rate and Method);

WHEREAS, the Ordinance authorized the Board of Trustees to provide, by resolution, for the levy of the special tax in accordance with the Rate and Method;

WHEREAS, pursuant to the Rate and Method, within five (5) business days from the time of issuance of the initial building permit with respect to any Assessor's Parcel, the owner of such Assessor's Parcel of Developed Property may elect to prepay fifty percent of the aggregate Maximum Special Tax obligation attributable to the Assessor's Parcel;

NOW THEREFORE, THE BOARD OF TRUSTEES DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

Section 1. In accordance with the Rate and Method, the Board of Trustees hereby establishes \$4,955.00 as the Alternate Prepayment Tax for Single-Family units and \$1,350.00 for Multi-Family units with respect to Developed Property for the 2020-21 fiscal year.

Section 2. The Alternate Prepayment Tax with respect to any Assessor’s Parcel shall be collected by the District within five (5) business days from the time of issuance of the initial building permit of such Assessor’s Parcel of Developed Property in accordance with Section VII of the Rate and Method and Section 5 of the Ordinance.

Section 3. The Board of Trustees hereby ratifies any action taken prior to adoption of this resolution to collect the Alternate Prepayment Taxes with respect to Developed Property for the 2020-21 fiscal year.

Section 4. This Resolution shall take effect immediately on the date of final passage.

ADOPTED, SIGNED AND APPROVED, this 30th day of July, 2020.

BOARD OF TRUSTEES OF THE SAN
DIEGUITO UNION HIGH SCHOOL DISTRICT

By: _____

Title: President, Board of Trustees

ATTEST:

By: _____

Title: Clerk, Board of Trustees

STATE OF CALIFORNIA)
)
COUNTY OF SAN DIEGO)

I, Melisse Mossy, Clerk of the Board of Trustees of the San Dieguito Union High School District, do hereby certify that the foregoing Resolution was duly adopted by the Board of Trustees at a regular meeting of said Board held on the 30th day of July, 2020, and that it was so adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Clerk, Board of Trustees

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PREPAYMENT AMOUNTS AND
ANNUAL ESCALATION FACTORS
COMMUNITY FACILITIES DISTRICT No. 94-2
JULY 1, 2020 TO JUNE 30, 2021

EXHIBIT A

Fiscal Year	Maximum Alternate Prepayment Tax ¹		Approved Alternate Prepayment Tax ³	
	Single Family	Multi-Family	Single Family	Multi-Family
1994/1995	\$3,250.00	\$1,350.00	\$3,250.00	\$1,350.00
1995/1996	\$3,415.00	\$1,350.00	\$3,415.00	\$1,350.00
1996/1997	\$3,585.00	\$1,350.00	\$3,585.00	\$1,350.00
1997/1998	\$3,760.00	\$1,350.00	\$3,760.00	\$1,350.00
1998/1999	\$3,950.00	\$1,350.00	\$3,950.00	\$1,350.00
1999/2000 ²	\$4,955.00	\$1,350.00	\$4,955.00	\$1,350.00
2000/2001	\$4,955.00	\$1,350.00	\$4,955.00	\$1,350.00
2001/2002	\$4,955.00	\$1,350.00	\$4,955.00	\$1,350.00
2002/2003	\$4,955.00	\$1,350.00	\$4,955.00	\$1,350.00
2003/2004	\$4,955.00	\$1,350.00	\$4,955.00	\$1,350.00
2004/2005	\$4,955.00	\$1,350.00	\$4,955.00	\$1,350.00
2005/2006	\$4,955.00	\$1,350.00	\$4,955.00	\$1,350.00
2006/2007	\$4,955.00	\$1,350.00	\$4,955.00	\$1,350.00
2007/2008	\$4,955.00	\$1,350.00	\$4,955.00	\$1,350.00
2008/2009	\$4,955.00	\$1,350.00	\$4,955.00	\$1,350.00
2009/2010	\$4,955.00	\$1,350.00	\$4,955.00	\$1,350.00
2010/2011	\$4,955.00	\$1,350.00	\$4,955.00	\$1,350.00
2011/2012	\$4,955.00	\$1,350.00	\$4,955.00	\$1,350.00
2012/2013	\$4,955.00	\$1,350.00	\$4,955.00	\$1,350.00
2013/2014	\$4,955.00	\$1,350.00	\$4,955.00	\$1,350.00
2014/2015	\$4,955.00	\$1,350.00	\$4,955.00	\$1,350.00
2015/2016	\$4,955.00	\$1,350.00	\$4,955.00	\$1,350.00
2016/2017	\$4,955.00	\$1,350.00	\$4,955.00	\$1,350.00
2017/2018	\$4,955.00	\$1,350.00	\$4,955.00	\$1,350.00
2018/2019	\$4,955.00	\$1,350.00	\$4,955.00	\$1,350.00
2019/2020	\$4,955.00	\$1,350.00	\$4,955.00	\$1,350.00
2020/2021	\$4,955.00	\$1,350.00	\$4,955.00	\$1,350.00

¹ The Rate and Method of Apportionment of Special Tax states that each year, the Board shall determine the Alternative Prepayment Tax amount to be collected for such Fiscal Year so long as the rates listed above are not exceeded.

² Commencing with Fiscal Year 1999/2000, the Rate and Method of Apportionment of Special Tax states that the Board shall determine the Alternate Prepayment Tax amount to be collected for such Fiscal Year so long as the rate is the lesser of (i) the amount that the Board views as necessary in order to provide School Facilities when and as needed (ii) \$4,955 for each Single Family unit or \$1,350 for each Multi-Family unit. After Fiscal Year 1999/2000, there will no longer be an escalator.

³ Prepayment amount needed for a 50% reduction in the aggregate Maximum Special Tax obligation.

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE SAN DIEGUITO
UNION HIGH SCHOOL DISTRICT ESTABLISHING SPECIAL TAXES
WITHIN COMMUNITY FACILITIES DISTRICT NO. 94-3 FOR
PREPAYMENTS FOR THE 2020-21 FISCAL YEAR**

WHEREAS, on March 21, 1996 the Board of Trustees of the San Dieguito Union High School District (the "Board of Trustees") adopted a resolution entitled "Resolution of Formation of the Board of Trustees of the San Dieguito Union High School District Establishing Community Facilities District No. 94-3 of the San Dieguito Union High School District, Authorizing the Levy of a Special Tax, the Incurrence of Bonded Indebtedness not to Exceed \$50,000,000 within Proposed Community Facilities District No. 94-3 and Calling an Election" (the "Resolution"), which established Community Facilities District No. 94-3 of the San Dieguito Union High School District (the "District") pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, to finance the construction and acquisition of certain school facilities within the District;

WHEREAS, on July 18, 1996 the Board amended the Resolution by adopting a resolution entitled "Amendment to Resolutions of Formation of the Board of Trustees of the San Dieguito Union High School District Regarding Establishment of Community Facilities District Nos. 94-3 and 95-2 of the San Dieguito Union High School District" (the "Amending Resolution") changing the date of the election;

WHEREAS, the Resolution authorized the levy of a special tax on property lying within the District, authorized the issuance of bonds in an aggregate principal amount not to exceed \$50,000,000 and called an election;

WHEREAS, on September 10, 1996 an election (the "Election") was held within the District in which the eligible electors approved by more than two-thirds of the votes cast the propositions of levying a special tax on property within the District, incurring indebtedness in an amount not to exceed \$50,000,000 and establishing an appropriations limit;

WHEREAS, on September 19, 1996 the Board of Trustees adopted an ordinance entitled, "Ordinance of the Board of Trustees of the San Dieguito Union High School District Authorizing the Levy of a Special Tax Within Community Facilities District No. 94-3" (the "Ordinance") authorizing the levy of a special tax within the District pursuant to the rate and method of apportionment of special taxes approved in the Election (the "Rate and Method") which is set forth in Exhibit A attached to the Ordinance (terms used but not defined herein have the meanings provided in the Rate and Method);

WHEREAS, the Ordinance authorized the Board of Trustees to provide, by resolution, for the levy of the special tax in accordance with the Rate and Method;

WHEREAS, pursuant to the Rate and Method, within five (5) business days from the time of issuance of the initial building permit with respect to any Assessor's Parcel,

the owner of such Assessor's Parcel of Developed Property may elect to prepay fifty percent of the aggregate Maximum Special Tax obligation attributable to the Assessor's Parcel;

NOW THEREFORE, THE BOARD OF TRUSTEES DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

Section 1. In accordance with the Rate and Method, the Board of Trustees hereby establishes \$11,370.28 as the Alternate Prepayment Tax for Single-Family units and \$3,097.86 for Multi-Family units with respect to Developed Property for the 2020-21 fiscal year.

Section 2. The Alternate Prepayment Tax with respect to any Assessor's Parcel shall be collected by the District within five (5) business days from the time of issuance of the initial building permit of such Assessor's Parcel of Developed Property in accordance with Section VII of the Rate and Method and Section 5 of the Ordinance.

Section 3. The Board of Trustees hereby ratifies any action taken prior to adoption of this resolution to collect the Alternate Prepayment Taxes with respect to Developed Property for the 2020-21 fiscal year.

Section 4. This Resolution shall take effect immediately on the date of final passage.

ADOPTED, SIGNED AND APPROVED, this 30th day of July, 2020.

BOARD OF TRUSTEES OF THE SAN
DIEGUITO UNION HIGH SCHOOL DISTRICT

By: _____

Title: President, Board of Trustees

ATTEST:

By: _____

Title: Clerk, Board of Trustees

ITEM 2a

STATE OF CALIFORNIA)
)
COUNTY OF SAN DIEGO)

I, Melisse Mossy, Clerk of the Board of Trustees of the San Dieguito Union High School District, do hereby certify that the foregoing Resolution was duly adopted by the Board of Trustees at a regular meeting of said Board held on the 30th day of July, 2020, and that it was so adopted by the following vote:

- AYES:
- NOES:
- ABSTAIN:
- ABSENT:

Clerk, Board of Trustees

ITEM 2a

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PREPAYMENT AMOUNTS AND
ANNUAL ESCALATION FACTORS
COMMUNITY FACILITIES DISTRICT No. 94-3
JULY 1, 2020 TO JUNE 30, 2021

EXHIBIT A

Fiscal Year	Sierra West Index ¹	Percentage Change	Base Annual Payment ²		Base Alternate Prepayment Amount ³	
			Single Family	Multi-Family	Single Family	Multi-Family
Base Year	468.90	N/A	\$9,910.00	\$2,700.00	\$4,955.00	\$1,350.00
1995/1996	485.40	3.52%	\$10,258.72	\$2,795.01	\$5,129.36	\$1,397.50
1996/1997	503.20	3.67%	\$10,634.92	\$2,897.50	\$5,317.46	\$1,448.75
1997/1998	511.90	1.73%	\$10,818.79	\$2,947.60	\$5,409.39	\$1,473.80
1998/1999	522.00	1.97%	\$11,032.25	\$3,005.76	\$5,516.12	\$1,502.88
1999/2000	533.00	2.11%	\$11,264.73	\$3,069.10	\$5,632.36	\$1,534.55
2000/2001	552.10	3.58%	\$11,668.40	\$3,179.08	\$5,834.20	\$1,589.54
2001/2002	575.50	4.24%	\$12,162.95	\$3,313.82	\$6,081.47	\$1,656.91
2002/2003	587.10	2.02%	\$12,408.11	\$3,380.61	\$6,204.05	\$1,690.31
2003/2004	609.90	3.88%	\$12,889.97	\$3,511.90	\$6,444.99	\$1,755.95
2004/2005	639.00	4.77%	\$13,504.99	\$3,679.46	\$6,752.50	\$1,839.73
2005/2006	685.70	7.31%	\$14,491.97	\$3,948.37	\$7,245.99	\$1,974.18
2006/2007	724.90	5.72%	\$15,320.45	\$4,174.09	\$7,660.22	\$2,087.04
2007/2008	769.50	6.15%	\$16,263.05	\$4,430.90	\$8,131.53	\$2,215.45
2008/2009	789.70	2.63%	\$16,689.97	\$4,547.22	\$8,344.99	\$2,273.61
2009/2010	816.10	3.34%	\$17,247.92	\$4,699.23	\$8,623.96	\$2,349.62
2010/2011	824.70	1.05%	\$17,429.68	\$4,748.75	\$8,714.84	\$2,374.38
2011/2012	836.53	1.43%	\$17,679.70	\$4,816.87	\$8,839.85	\$2,408.44
2012/2013	868.65	3.84%	\$18,358.54	\$5,001.82	\$9,179.27	\$2,500.91
2013/2014	880.23	1.33%	\$18,603.28	\$5,068.50	\$9,301.64	\$2,534.25
2014/2015	888.53	0.94%	\$18,778.70	\$5,116.30	\$9,389.35	\$2,558.15
2015/2016	927.32	4.37%	\$19,598.51	\$5,339.65	\$9,799.25	\$2,669.83
2016/2017	948.34	2.27%	\$20,042.76	\$5,460.69	\$10,021.38	\$2,730.35
2017/2018	985.11	3.88%	\$20,819.88	\$5,672.42	\$10,409.94	\$2,836.21
2018/2019	1,011.69	2.70%	\$21,381.63	\$5,825.47	\$10,690.82	\$2,912.74
2019/2020	1,055.55	4.34%	\$22,308.60	\$6,078.02	\$11,154.30	\$3,039.01
2020/2021	1,075.99	1.94%	\$22,740.56	\$6,195.71	\$11,370.28	\$3,097.86

¹ Per the Annual Sierra West Group Material / Cost of Construction Index.

² The aggregate Maximum Special Tax obligation shall be adjusted in each Fiscal Year, commencing July 1, 1995, in proportion to changes in the Sierra West Group Cost of Construction Index for Class D Construction as measured in each Fiscal Year from the first of the preceding Fiscal Year.

³ Prepayment amount needed for a 50% reduction in the aggregate Maximum Special Tax obligation.

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE SAN DIEGUITO
UNION HIGH SCHOOL DISTRICT ESTABLISHING SPECIAL TAXES
WITHIN COMMUNITY FACILITIES DISTRICT NO. 95-2 FOR
PREPAYMENTS FOR THE 2020-21 FISCAL YEAR**

WHEREAS, on March 21, 1996 the Board of Trustees of the San Dieguito Union High School District (the "Board of Trustees") adopted a resolution entitled "Resolution of Formation of the Board of Trustees of the San Dieguito Union High School District Establishing Community Facilities District No. 95-2 of the San Dieguito Union High School District, Authorizing the Levy of a Special Tax, the Incurrence of Bonded Indebtedness not to Exceed \$50,000,000 within Proposed Community Facilities District No. 95-2 and Calling an Election" (the "Resolution"), which established Community Facilities District No. 95-2 of the San Dieguito Union High School District (the "District") pursuant to the Mello-Roos community Facilities Act of 1982, as amended, to finance the construction and acquisition of certain school facilities within the District;

WHEREAS, on July 18, 1996 the Board amended the Resolution by adopting a resolution entitled "Amendment to Resolutions of Formation of the Board of Trustees of the San Dieguito Union High School District Regarding Establishment of Community Facilities District Nos. 94-3 and 95-2 of the San Dieguito Union High School District" (the "Amending Resolution") changing the date of the election;

WHEREAS, the Resolution authorized the levy of a special tax on property lying within the District, authorized the issuance of bonds in an aggregate principal amount not to exceed \$50,000,000 and called an election;

WHEREAS, on September 10, 1996 an election (the "Election") was held within the District in which the eligible electors approved by more than two-thirds of the votes cast the propositions of levying a special tax on property within the District, incurring indebtedness in an amount not to exceed \$50,000,000 and establishing an appropriations limit;

WHEREAS, on September 19, 1996 the Board of Trustees adopted an ordinance entitled, "Ordinance of the Board of Trustees of the San Dieguito Union High School District Authorizing the Levy of a Special Tax Within Community Facilities District No. 95-2" (the "Ordinance") authorizing the levy of a special tax within the District pursuant to the rate and method of apportionment of special taxes approved in the Election (the "Rate and Method") which is set forth in Exhibit A attached to the Ordinance (terms used but not defined herein have the meanings provided in the Rate and Method);

WHEREAS, the Ordinance authorized the Board of Trustees to provide, by resolution, for the levy of the special tax in accordance with the Rate and Method;

WHEREAS, pursuant to the Rate and Method, within five (5) business days from the time of issuance of the initial building permit with respect to any Assessor's Parcel, the owner of such Assessor's Parcel of Developed Property may elect to prepay fifty percent of the aggregate Maximum Special Tax obligation attributable to the Assessor's Parcel;

NOW THEREFORE, THE BOARD OF TRUSTEES DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

Section 1. In accordance with the Rate and Method, the Board of Trustees hereby establishes \$10,983.77 as the Alternate Prepayment Tax for Single-Family units and \$2,992.55 for Multi-Family units with respect to Developed Property for the 2020-21 fiscal year.

Section 2. The Alternate Prepayment Tax with respect to any Assessor's Parcel shall be collected by the District within five (5) business days from the time of issuance of the initial building permit of such Assessor's Parcel of Developed Property in accordance with Section VII of the Rate and Method and Section 5 of the Ordinance.

Section 3. The Board of Trustees hereby ratifies any action taken prior to adoption of this resolution to collect the Alternate Prepayment Taxes with respect to Developed Property for the 2020-21 fiscal year.

Section 4. This Resolution shall take effect immediately on the date of final passage.

ADOPTED, SIGNED AND APPROVED, this 30th day of July, 2020.

BOARD OF TRUSTEES OF THE SAN
DIEGUITO UNION HIGH SCHOOL DISTRICT

By: _____

Title: President, Board of Trustees

ATTEST:

By: _____

Title: Clerk, Board of Trustees

ITEM 2a

STATE OF CALIFORNIA)
)
COUNTY OF SAN DIEGO)

I, Melisse Mossy, Clerk of the Board of Trustees of the San Dieguito Union High School District, do hereby certify that the foregoing Resolution was duly adopted by the Board of Trustees at a regular meeting of said Board held on the 30th day of July, 2020, and that it was so adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Clerk, Board of Trustees

ITEM 2a

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PREPAYMENT AMOUNTS AND
ANNUAL ESCALATION FACTORS
COMMUNITY FACILITIES DISTRICT No. 95-2
JULY 1, 2020 TO JUNE 30, 2021

EXHIBIT A

Fiscal Year	Sierra West Index ¹	Percent Change	Base Annual Payment ²		Base Alternate Prepayment Amount ³	
			Single Family	Multi-Family	Single Family	Multi-Family
Base Year	485.40	N/A	\$9,910.00	\$2,700.00	\$4,955.00	\$1,350.00
1996/1997	503.20	3.67%	\$10,273.41	\$2,799.01	\$5,136.70	\$1,399.51
1997/1998	511.90	1.73%	\$10,451.03	\$2,847.40	\$5,225.51	\$1,423.70
1998/1999	522.00	1.97%	\$10,657.23	\$2,903.58	\$5,328.62	\$1,451.79
1999/2000	533.00	2.11%	\$10,881.81	\$2,964.77	\$5,440.90	\$1,482.39
2000/2001	552.10	3.58%	\$11,271.76	\$3,071.01	\$5,635.88	\$1,535.51
2001/2002	575.50	4.24%	\$11,749.50	\$3,201.17	\$5,874.75	\$1,600.59
2002/2003	587.10	2.02%	\$11,986.32	\$3,265.70	\$5,993.16	\$1,632.85
2003/2004	609.90	3.88%	\$12,451.81	\$3,392.52	\$6,225.91	\$1,696.26
2004/2005	639.00	4.77%	\$13,045.92	\$3,554.39	\$6,522.96	\$1,777.19
2005/2006	685.70	7.31%	\$13,999.36	\$3,814.15	\$6,999.68	\$1,907.08
2006/2007	724.90	5.72%	\$14,799.67	\$4,032.20	\$7,399.83	\$2,016.10
2007/2008	769.50	6.15%	\$15,710.23	\$4,280.28	\$7,855.11	\$2,140.14
2008/2009	789.70	2.63%	\$16,122.63	\$4,392.65	\$8,061.32	\$2,196.32
2009/2010	816.10	3.34%	\$16,661.62	\$4,539.49	\$8,330.81	\$2,269.75
2010/2011	824.70	1.05%	\$16,837.20	\$4,587.33	\$8,418.60	\$2,293.67
2011/2012	836.53	1.43%	\$17,078.72	\$4,653.13	\$8,539.36	\$2,326.57
2012/2013	868.65	3.84%	\$17,734.49	\$4,831.80	\$8,867.25	\$2,415.90
2013/2014	880.23	1.33%	\$17,970.91	\$4,896.21	\$8,985.45	\$2,448.11
2014/2015	888.53	0.94%	\$18,140.36	\$4,942.38	\$9,070.18	\$2,471.19
2015/2016	927.32	4.37%	\$18,932.31	\$5,158.15	\$9,466.15	\$2,579.07
2016/2017	948.34	2.27%	\$19,361.45	\$5,275.07	\$9,680.73	\$2,637.53
2017/2018	985.11	3.88%	\$20,112.16	\$5,479.60	\$10,056.08	\$2,739.80
2018/2019	1,011.69	2.70%	\$20,654.82	\$5,627.45	\$10,327.41	\$2,813.72
2019/2020	1,055.55	4.34%	\$21,550.27	\$5,871.42	\$10,775.13	\$2,935.71
2020/2021	1,075.99	1.94%	\$21,967.55	\$5,985.10	\$10,983.77	\$2,992.55

¹ Per the Annual Sierra West Group Material / Cost of Construction Index.

² The aggregate Maximum Special Tax obligation shall be adjusted in each Fiscal Year, commencing July 1, 1995, in proportion to changes in the Sierra West Group Cost of Construction Index for Class D Construction as measured in each Fiscal Year from the first of the preceding Fiscal Year.

³ Prepayment amount needed for a 50% reduction in aggregate Maximum Special Tax obligation.

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE SAN DIEGUITO
UNION HIGH SCHOOL DISTRICT ESTABLISHING SPECIAL TAXES
WITHIN COMMUNITY FACILITIES DISTRICT NO. 99-1 FOR
PREPAYMENTS FOR THE 2020-21 FISCAL YEAR**

WHEREAS, on May 6, 1999 the Board of Trustees of the San Dieguito Union High School District (the "Board of Trustees") adopted a resolution entitled "Resolution of Formation of the Board of Trustees of the San Dieguito Union High School District Establishing Community Facilities District No. 99-1 of the San Dieguito Union High School District Authorizing the Levy of a Special Tax, the Incurrence of Bonded Indebtedness not to Exceed \$50,000,000 with Proposed Community Facilities District No. 99-1 and Calling an Election" (the "Resolution), which established Community Facilities District No. 99-1 of the San Dieguito Union High School District (the "District") pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, to finance the construction and acquisition of certain school facilities within the District; and

WHEREAS, on August 19, 1999 the Board amended the Resolution by adopting a resolution entitled "Amendment to Resolution of Formation of the Board of Trustees of the San Dieguito Union High School District Regarding Establishment of Community Facilities District No. 99-1 of the San Dieguito Union High School District" (the "Amending Resolution") changing the date of the election; and

WHEREAS, the Resolution authorized the levy of a special tax on property lying within the District, authorized the issuance of bonds in an aggregate principal amount not to exceed \$50,000,000 and called an election; and

WHEREAS, on September 16, 1999 an election (the "Election") was held within the District in which the eligible electors approved by more than two-thirds of the votes cast the propositions of levying a special tax on property within the District, incurring indebtedness in an amount not to exceed \$50,000,000 and establishing an appropriations limit; and

WHEREAS, on September 16, 1999 the Board of Trustees adopted an ordinance entitled, "Ordinance of the Board of Trustees of the San Dieguito Union High School District Authorizing the Levy of a Special Tax Within Community Facilities District No. 99-1" (the "Ordinance") authorizing the levy of a special tax within the District pursuant to the rate and method of apportionment of special taxes approved in the Election (the "Rate and Method") which is set forth in Exhibit A attached to the Ordinance (terms used but not defined herein have the meanings provided the Rate and Method); and

WHEREAS, the Ordinance authorized the Board of Trustees to provide, by resolution, the levy of the special tax in accordance with the Rate and Method; and

WHEREAS, pursuant to the Rate and Method, within five (5) business days from the time of issuance of the initial building permit with respect to any Assessor's Parcel, the owner of such Assessor's Parcel of Developed Property may elect to prepay fifty percent of the aggregate Maximum Special Tax obligation attributable to the Assessor's Parcel;

NOW THEREFORE, THE BOARD OF TRUSTEES DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

Section 1. In accordance with the Rate and Method, the Board of Trustees hereby establishes \$11,310.59 as the Alternate Prepayment Tax for Single-Family units and \$3,055.04 for Multi-Family units with respect to Developed Property for the 2020-21 fiscal year.

Section 2. The Alternate Prepayment Tax with respect to any Assessor's Parcel shall be collected by the District within five (5) business days from the time of issuance of the initial building permit of such Assessor's Parcel of Developed Property in accordance with Section VII of the Rate and Method and Section 5 of the Ordinance.

Section 3. The Board of Trustees hereby ratifies any action taken prior to adoption of this resolution to collect the Alternate Prepayment Taxes with respect to Developed Property for the 2020-21 fiscal year.

Section 4. This Resolution shall take effect immediately on the date of final passage.

ADOPTED, SIGNED AND APPROVED, this 30th day of July, 2020.

BOARD OF TRUSTEES OF THE SAN
DIEGUITO UNION HIGH SCHOOL DISTRICT

By: _____

Title: President, Board of Trustees

ATTEST:

By: _____

Title: Clerk, Board of Trustees

ITEM 2a

STATE OF CALIFORNIA)
)
COUNTY OF SAN DIEGO)

I, Melisse Mossy, Clerk of the Board of Trustees of the San Dieguito Union High School District, do hereby certify that the foregoing Resolution was duly adopted by the Board of Trustees at a regular meeting of said Board held on the 30th day of July, 2020, and that it was so adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Clerk, Board of Trustees

ITEM 2a

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PREPAYMENT AMOUNTS AND
ANNUAL ESCALATION FACTORS
COMMUNITY FACILITIES DISTRICT No. 99-1
JULY 1, 2020 TO JUNE 30, 2021

EXHIBIT A

Fiscal Year	Sierra West Index % Change ¹	Annual Escalator	Annual Escalator %	Base Annual Payment ²		Base Alternate Prepayment Amount ³	
				Single Family	Multi-Family	Single Family	Multi-Family
Base Year	N/A		N/A	\$11,403.00	\$3,080.00	\$5,701.50	\$1,540.00
1999/2000	2.1%	2.0%	2.0%	\$11,631.06	\$3,141.60	\$5,815.53	\$1,570.80
2000/2001	3.6%	2.0%	2.0%	\$11,863.68	\$3,204.43	\$5,931.84	\$1,602.22
2001/2002	4.2%		2.0%	\$12,100.95	\$3,268.52	\$6,050.48	\$1,634.26
2002/2003	2.0%		2.0%	\$12,342.97	\$3,333.89	\$6,171.49	\$1,666.95
2003/2004	3.9%		N/A	\$12,822.31	\$3,463.36	\$6,411.16	\$1,731.68
2004/2005	4.8%		N/A	\$13,434.10	\$3,628.61	\$6,717.05	\$1,814.30
2005/2006	7.3%		N/A	\$14,415.90	\$3,893.80	\$7,207.95	\$1,946.90
2006/2007	5.7%		N/A	\$15,240.03	\$4,116.40	\$7,620.02	\$2,058.20
2007/2008	6.2%		N/A	\$16,177.68	\$4,369.66	\$8,088.84	\$2,184.83
2008/2009	2.6%		N/A	\$16,602.36	\$4,484.37	\$8,301.18	\$2,242.19
2009/2010	3.3%		N/A	\$17,157.39	\$4,634.28	\$8,578.69	\$2,317.14
2010/2011	1.05%		N/A	\$17,338.19	\$4,683.12	\$8,669.09	\$2,341.56
2011/2012	1.43%		N/A	\$17,586.90	\$4,750.30	\$8,793.45	\$2,375.15
2012/2013	3.84%		N/A	\$18,262.18	\$4,932.69	\$9,131.09	\$2,466.35
2013/2014	1.33%		N/A	\$18,505.63	\$4,998.45	\$9,252.82	\$2,499.23
2014/2015	0.94%		N/A	\$18,680.13	\$5,045.58	\$9,340.06	\$2,522.79
2015/2016	4.37%		N/A	\$19,495.63	\$5,265.86	\$9,747.82	\$2,632.93
2016/2017	2.27%		N/A	\$19,937.55	\$5,385.22	\$9,968.78	\$2,692.61
2017/2018	3.88%		N/A	\$20,710.59	\$5,594.02	\$10,355.29	\$2,797.01
2018/2019	2.70%		N/A	\$21,269.40	\$5,744.96	\$10,634.70	\$2,872.48
2019/2020	4.34%		N/A	\$22,191.49	\$5,994.02	\$11,095.75	\$2,997.01
2020/2021	1.94%		N/A	\$22,621.19	\$6,110.08	\$11,310.59	\$3,055.04

¹ Per the Annual Sierra West Group Material / Cost of Construction Index.

² This yearly increase represents the lesser of the proportionate Sierra West Group Cost of Construction Index for Class D Construction measured on July 1 of each Fiscal Year from the preceding Fiscal Year or 2% as discussed in the Rate and Method. Effective 7/1/2003 the increase is based solely on the Sierra West Group increase.

³ Represents the prepayment amount needed for a 50% reduction in the Annual Maximum Special Tax.

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE SAN DIEGUITO
UNION HIGH SCHOOL DISTRICT ESTABLISHING SPECIAL TAXES
WITHIN COMMUNITY FACILITIES DISTRICT NO. 99-2 FOR
PREPAYMENTS FOR THE 2020-21 FISCAL YEAR**

WHEREAS, on May 6, 1999 the Board of Trustees of the San Dieguito Union High School District (the "Board of Trustees") adopted a resolution entitled "Resolution of Formation of the Board of Trustees of the San Dieguito Union High School District Establishing Community Facilities District No. 99-2 (The Bridges at Rancho Santa Fe) of the San Dieguito Union High School District, Authorizing the Levy of a Special Tax, the Incurrence of Bonded Indebtedness Not to Exceed \$50,000,000 Within Proposed Community Facilities District No. 99-2 (The Bridges at Rancho Santa Fe) and Calling an Election" (The "Resolution"), which established Community Facilities District No. 99-2 of the San Dieguito Union High School District (the "District") pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, to finance the construction and acquisition of certain school facilities within the District; and

WHEREAS, the Resolution authorized the levy of a special tax on property lying within the District, authorized the issuance of bonds in an aggregate principal amount not to exceed \$50,000,000 and called an election; and

WHEREAS, on May 11, 1999 an election (the "Election") was held within the District in which the eligible electors approved by more than two-thirds of the votes cast the propositions of levying a special tax on property within the District, incurring indebtedness in an amount not to exceed \$50,000,000 and establishing an appropriations limit; and

WHEREAS, on May 20, 1999 the Board of Trustees adopted an ordinance entitled, "Ordinance of the Board of Trustees of the San Dieguito Union High School District Authorizing the Levy of a Special Tax Within Community Facilities District No. 99-2 (The Bridges at Rancho Santa Fe)" (the "Ordinance") authorizing the levy of a special tax within the District pursuant to the rate and method of apportionment of special taxes approved in the Election (the "Rate and Method") which is set forth in Exhibit A attached to the Ordinance (terms used but not defined herein have the meanings provided in the Rate and Method); and

WHEREAS, the Ordinance authorized the Board of Trustees to provide, by resolution, for the levy of the special tax in accordance with the Rate and Method; and

WHEREAS, pursuant to the Rate and Method, at or prior to the issuance of a building permit for an Assessor's Parcel of Residential Property, the owner of such property may elect to exempt his property from the Annual Special Tax by paying the One-Time Special Tax then applicable to such Assessor's Parcel and upon payment of such One-Time Special Tax, such Assessor's Parcel shall thereafter be treated as Exempt Property. If an owner of an Assessor's Parcel of Residential Property does not elect to pay the One-Time Special Tax, then that Assessor's Parcel of Residential Property shall

be subject to the Annual Special Taxes and shall not be subject to the One-Time Special Tax.

NOW THEREFORE, THE BOARD OF TRUSTEES DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

Section 1. In accordance with the Rate and Method, the Board of Trustees hereby establishes \$1.32 per square foot of Assessable Space for Parcels of Residential Property and \$0.17 per square foot of Chargeable Covered and Enclosed Space for Assessor’s Parcels of Commercial Property located within the boundaries of Rancho Santa Fe USD, or \$0.30 per square foot of Chargeable Covered and Enclosed Space for Assessor’s Parcels of Commercial Property located within the boundaries of Encinitas USD as the One-Time Special Tax for the 2020-21 fiscal year.

Section 2. The One-Time Special Tax with respect to any Assessor’s Parcel shall be collected by the District at or prior to the issuance of a building permit of such Assessor’s Parcel in accordance with Section C of the Rate and Method and Section C of the Ordinance.

Section 3. The Board of Trustees hereby ratifies any action taken prior to adoption of this resolution to collect the One-Time Special Tax with respect to Developed Property for the 2020-21 fiscal year.

Section 4. This Resolution shall take effect immediately on the date of final passage.

ADOPTED, SIGNED AND APPROVED, this 30th day of July, 2020.

BOARD OF TRUSTEES OF THE SAN
DIEGUITO UNION HIGH SCHOOL DISTRICT

By: _____

Title: President, Board of Trustees

ATTEST:

By: _____

Title: Clerk, Board of Trustees

ITEM 2a

STATE OF CALIFORNIA)
)
COUNTY OF SAN DIEGO)

I, Melisse Mossy, Clerk of the Board of Trustees of the San Dieguito Union High School District, do hereby certify that the foregoing Resolution was duly adopted by the Board of Trustees at a regular meeting of said Board held on the 30th day of July, 2020, and that it was so adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Clerk, Board of Trustees

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PREPAYMENT AMOUNTS AND
ANNUAL ESCALATION FACTORS
COMMUNITY FACILITIES DISTRICT No. 99-2
JULY 1, 2020 TO JUNE 30, 2021

EXHIBIT A

Fiscal Year	ENR Index ¹	Percent Change	Base Annual Payment ²		
			Residential	Commercial (within Rancho Santa Fe USD)	Commercial (within Encinitas USD)
Base Year	3,508.73	N/A	N/A	N/A	N/A
1999/2000	3,589.02	N/A	\$0.760	\$0.100	\$0.170
2000/2001	3,668.10	2.2%	\$0.777	\$0.102	\$0.174
2001/2002	3,714.48	1.3%	\$0.787	\$0.103	\$0.176
2002/2003	3,805.15	2.4%	\$0.806	\$0.106	\$0.180
2003/2004	3,857.84	1.4%	\$0.817	\$0.107	\$0.183
2004/2005	4,049.73	5.0%	\$0.858	\$0.113	\$0.192
2005/2006	4,266.07	5.3%	\$0.903	\$0.119	\$0.202
2006/2007	4,396.16	3.0%	\$0.931	\$0.122	\$0.208
2007/2008	4,493.34	2.2%	\$0.951	\$0.125	\$0.213
2008/2009	4,639.93	3.3%	\$0.983	\$0.129	\$0.220
2009/2010	4,770.53	2.8%	\$1.010	\$0.133	\$0.226
2010/2011	4,888.41	2.5%	\$1.035	\$0.136	\$0.232
2011/2012	5,058.97	3.5%	\$1.071	\$0.141	\$0.240
2012/2013	5,169.50	2.2%	\$1.095	\$0.144	\$0.245
2013/2014	5,286.04	2.3%	\$1.119	\$0.147	\$0.250
2014/2015	5,374.73	4.0%	\$1.138	\$0.150	\$0.255
2015/2016	5,507.38	2.5%	\$1.166	\$0.153	\$0.261
2016/2017	5,636.49	2.3%	\$1.19	\$0.157	\$0.267
2017/2018	5,815.76	3.2%	\$1.23	\$0.162	\$0.275
2018/2019	6,004.80	3.3%	\$1.27	\$0.167	\$0.284
2019/2020	6,118.34	1.9%	\$1.30	\$0.170	\$0.290
2020/2021	6,246.69	2.1%	\$1.32	\$0.174	\$0.296

¹ Per Engineering News Record Building Cost Index as of June 2020.

² The Base Annual Payment shown above shall be increased, as of July 1, of each year commencing July 1, 1999 (each an "Adjustment Date"), by multiplying the above amounts by the percentage increase in the Index from February 1, 1999 to the date of the Index data most recently available prior to the Adjustment Date.

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE SAN DIEGUITO
UNION HIGH SCHOOL DISTRICT ESTABLISHING SPECIAL TAXES
WITHIN COMMUNITY FACILITIES DISTRICT NO. 99-3 FOR
PREPAYMENTS FOR THE 2020-21 FISCAL YEAR**

WHEREAS, on October 7, 1999 the Board of Trustees of the San Dieguito Union High School District (the "Board of Trustees") adopted a resolution entitled "Resolution of Formation of the Board of Trustees of the San Dieguito Union High School District Establishing Community Facilities District No. 99-3 of the San Dieguito Union High School District, Authorizing the Levy of a Special Tax, the Incurrence of Bonded Indebtedness Not to Exceed \$50,000,000 Within Proposed Community Facilities District No. 99-3 and Calling an Election" (the "Resolution"), which establishes Community Facilities District No. 99-3 of the San Dieguito Union High School District (the "District") pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, to finance the construction and acquisition of certain school facilities within the District; and

WHEREAS, the Resolution authorized the levy of a special tax on property lying within the District, authorized the issuance of bonds in an aggregate principal amount not to exceed \$50,000,000 and called an election; and

WHEREAS, on October 12, 1999 an election (the "Election") was held within the District in which the eligible electors approved by more than two-thirds of the votes cast the propositions of levying a special tax on property within the District, incurring indebtedness in an amount not to exceed \$50,000,000 and establishing an appropriations limit; and

WHEREAS, on November 4, 1999 the Board of Trustees adopted an ordinance entitled, "Ordinance of the Board of Trustees of the San Dieguito Union High School District Authorizing the Levy of a Special Tax Within Community Facilities District No. 99-3" (the "Ordinance") authorizing the levy of a special tax within the District pursuant to the rate and method of apportionment of special taxes approved in the Election (the "Rate and Method") which is set forth in Exhibit A attached to the Ordinance (terms used but not defined herein have the meanings provided in the Rate and Method); and

WHEREAS, the Ordinance authorized the Board of Trustees to provide, by resolution, for the levy of the special tax in accordance with the Rate and Method; and

WHEREAS, pursuant to the Rate and Method, at or prior to the issuance of a building permit for an Assessor's Parcel of Residential Property, the owner of such property may elect to exempt his property from the Annual Special Tax by paying the One-Time Special Tax then applicable to such Assessor's Parcel and upon payment of such One-Time Special Tax, such Assessor's Parcel of Residential Property shall thereafter be treated as Exempt Property. If an owner of an Assessor's Parcel of Residential Property does not elect to pay the One-Time Special Tax, then that Assessor's

Parcel of Residential Property shall be subject to Annual Special Taxes and shall not be subject to the One-Time Special Tax.

NOW THEREFORE, THE BOARD OF TRUSTEES DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

Section 1. In accordance with the Rate and Method, the Board of Trustees hereby establishes \$1.32 per square foot of Assessable Space for Assessor’s Parcels of Residential Property, or \$0.30 per square foot of Chargeable Covered and Enclosed Space for Assessor’s Parcels of Commercial Property as the One-Time Special Tax for the 2020-21 fiscal year.

Section 2. The One-Time Special Tax with respect to any Assessor’s Parcel shall be collected by the District at or prior to the issuance of a building permit of such Assessor’s Parcel in accordance with Section C of the Rate and Method and Section C of the Ordinance.

Section 3. The Board of Trustees hereby ratifies any action taken prior to adoption of this resolution to collect the One-Time Special Tax with respect to Developed Property for the 2020-21 fiscal year.

Section 4. This Resolution shall take effect immediately on the date of final passage.

ADOPTED, SIGNED AND APPROVED, this 30th day of July, 2020.

BOARD OF TRUSTEES OF THE SAN
DIEGUITO UNION HIGH SCHOOL DISTRICT

By: _____

Title: President, Board of Trustees

ATTEST:

By: _____

Title: Clerk, Board of Trustees

ITEM 2a

STATE OF CALIFORNIA)
)
COUNTY OF SAN DIEGO)

I, Melisse Mossy, Clerk of the Board of Trustees of the San Dieguito Union High School District, do hereby certify that the foregoing Resolution was duly adopted by the Board of Trustees at a regular meeting of said Board held on the 30th day of July, 2020, and that it was so adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Clerk, Board of Trustees

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PREPAYMENT AMOUNTS AND
ANNUAL ESCALATION FACTORS
COMMUNITY FACILITIES DISTRICT No. 99-3
JULY 1, 2020 TO JUNE 30, 2021

EXHIBIT A

Fiscal Year	ENR Index ¹	Percent Change	Base Annual Payment ²	
			Residential	Commercial
Base Year	3,508.73	N/A	N/A	N/A
1999/2000	3,589.02	N/A	\$0.760	\$0.170
2000/2001	3,668.10	2.2%	\$0.777	\$0.174
2001/2002	3,714.48	1.3%	\$0.787	\$0.176
2002/2003	3,805.15	2.4%	\$0.806	\$0.180
2003/2004	3,857.84	1.4%	\$0.817	\$0.183
2004/2005	4,049.73	5.0%	\$0.858	\$0.192
2005/2006	4,266.07	5.3%	\$0.903	\$0.202
2006/2007	4,396.16	3.0%	\$0.931	\$0.208
2007/2008	4,493.34	2.2%	\$0.951	\$0.213
2008/2009	4,639.93	3.3%	\$0.983	\$0.220
2009/2010	4,770.53	2.8%	\$1.010	\$0.226
2010/2011	4,888.41	2.5%	\$1.035	\$0.232
2011/2012	5,058.97	3.5%	\$1.071	\$0.240
2012/2013	5,169.50	2.2%	\$1.095	\$0.245
2013/2014	5,286.04	2.3%	\$1.119	\$0.250
2014/2015	5,374.73	4.0%	\$1.138	\$0.255
2015/2016	5,507.38	2.5%	\$1.166	\$0.261
2016/2017	5,636.49	2.3%	\$1.194	\$0.267
2017/2018	5,815.76	3.2%	\$1.232	\$0.275
2018/2019	6,004.80	3.3%	\$1.272	\$0.284
2019/2020	6,118.34	1.9%	\$1.296	\$0.290
2020/2021	6,246.69	2.1%	\$1.323	\$0.296

¹ Per Engineering News Record Building Cost Index as of June 2020.

² The Base Annual Payment shown above shall be increased, as of July 1, of each year commencing July 1, 1999 (each an "Adjustment Date"), by multiplying the above amounts by the percentage increase in the Index from February 1, 1999 to the date of the Index data most recently available prior to the Adjustment Date.

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE SAN DIEGUITO
UNION HIGH SCHOOL DISTRICT ESTABLISHING SPECIAL TAXES
WITHIN COMMUNITY FACILITIES DISTRICT NO. 03-1 FOR
PREPAYMENTS FOR THE 2020-21 FISCAL YEAR**

WHEREAS, on May 1, 2003 the Board of Trustees of the San Dieguito Union High School District (the "Board of Trustees") adopted a resolution entitled "Resolution of Formation of the Board of Trustees of the San Dieguito Union High School District Establishing Community Facilities District No. 03-1 of the San Dieguito Union High School District, Authorizing the Levy of a Special Tax, the Incurrence of Bonded Indebtedness not to Exceed \$75,000,000 within Proposed Community Facilities District 03-1 and Calling an Election" (the "Resolution"), which established Community Facilities District No. 03-1 of the San Dieguito Union High School District (the "District") pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, to finance the construction and acquisition of certain school facilities within the District;

WHEREAS, the Resolution authorized the levy of a special tax on property lying within the District, authorized the issuance of bonds in an aggregate principal amount not to exceed \$75,000,000 and called an election;

WHEREAS, on May 13, 2003, an election (the "Election") was held within the District in which the eligible electors approved by more than two-thirds of the votes cast the propositions of levying a special tax on property within the District, incurring indebtedness in an amount not to exceed \$75,000,000 and establishing an appropriations limit;

WHEREAS, on May 15, 2003, the Board of Trustees adopted an ordinance entitled, "Ordinance of the Board of Trustees of the San Dieguito Union High School District Authorizing the Levy of a Special Tax Within Community Facilities District No. 03-1" (the "Ordinance") authorizing the levy of a special tax within the District pursuant to the rate and method of apportionment of special taxes approved in the Election (the "Rate and Method") which is set forth in Exhibit A attached to the Ordinance (terms used but not defined herein have the meaning provided in the Rate and Method);

WHEREAS, the Ordinance authorized the Board of Trustees to provide, by resolution, for the levy of the special tax in accordance with the Rate and Method;

WHEREAS, pursuant to the Rate and Method, within five (5) business days from the time of issuance of the initial building permit with respect to any Assessor's Parcel, the owner of such Assessor's Parcel of Developed Property may elect to prepay fifty percent of the aggregate Maximum Special Tax obligation attributable to the Assessor's Parcel;

NOW THEREFORE, THE BOARD OF TRUSTEES DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

Section 1. In accordance with the Rate and Method, the Board of Trustees hereby establishes \$13,414.41 as the Alternate Prepayment Tax for Tax Class A Single-Family units, \$3,624.39 for Tax Class A Multi-Family units, \$11,310.59 for Tax Class B Single-Family units, and \$3,055.04 for Tax Class B Multi-Family units with respect to Developed Property for the 2020-21 fiscal year.

Section 2. The Alternate Prepayment Tax with respect to any Assessor’s Parcel shall be collected by the District within five (5) business days from the time of issuance of the initial building permit of such Assessor’s Parcel of Developed Property in accordance with Section VI of the Rate and Method and Section 5 of the Ordinance.

Section 3. The Board of Trustees hereby ratifies any action taken prior to adoption of this resolution to collect the Alternate Prepayment Taxes with respect to Developed Property for the 2020-21 fiscal year.

Section 4. This Resolution shall take effect immediately on the date of final passage.

ADOPTED, SIGNED AND APPROVED, this 30th day of July, 2020.

BOARD OF TRUSTEES OF THE SAN
DIEGUITO UNION HIGH SCHOOL DISTRICT

By: _____

Title: President, Board of Trustees

ATTEST:

By: _____

Title: Clerk, Board of Trustees

ITEM 2a

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PREPAYMENT AMOUNTS AND
ANNUAL ESCALATION FACTORS
COMMUNITY FACILITIES DISTRICT No. 03-1
JULY 1, 2020 TO JUNE 30, 2021

EXHIBIT A

Fiscal Year	Sierra West Index ¹	Percent Change	Annual Escalator %	Base Annual Payment ²				Base Alternate Prepayment Amount ³			
				SFR "A"	MFR "A"	SFR "B"	MFR "B"	SFR "A"	MFR "A"	SFR "B"	MFR "B"
1998/1999	522.00	1.97%	2.0%	\$13,524.00	\$3,654.00	\$11,403.00	\$3,080.00	\$6,762.00	\$1,827.00	\$5,701.50	\$1,540.00
1999/2000	533.00	2.11%	2.0%	\$13,794.48	\$3,727.08	\$11,631.06	\$3,141.60	\$6,897.24	\$1,863.54	\$5,815.53	\$1,570.80
2000/2001	552.10	3.58%	2.0%	\$14,070.37	\$3,801.62	\$11,863.68	\$3,204.43	\$7,035.18	\$1,900.81	\$5,931.84	\$1,602.22
2001/2002	575.50	4.24%	2.0%	\$14,351.78	\$3,877.65	\$12,100.95	\$3,268.52	\$7,175.89	\$1,938.83	\$6,050.48	\$1,634.26
2002/2003	587.10	2.02%	2.0%	\$14,638.81	\$3,955.21	\$12,342.97	\$3,333.89	\$7,319.41	\$1,977.60	\$6,171.49	\$1,666.95
2003/2004	609.90	3.88%	N/A	\$15,207.31	\$4,108.81	\$12,822.31	\$3,463.36	\$7,603.66	\$2,054.40	\$6,411.16	\$1,731.68
2004/2005	639.00	4.77%	N/A	\$15,932.89	\$4,304.85	\$13,434.10	\$3,628.61	\$7,966.45	\$2,152.42	\$6,717.05	\$1,814.30
2005/2006	685.70	7.31%	N/A	\$17,097.32	\$4,619.46	\$14,415.90	\$3,893.80	\$8,548.66	\$2,309.73	\$7,207.95	\$1,946.90
2006/2007	724.90	5.72%	N/A	\$18,074.73	\$4,883.55	\$15,240.03	\$4,116.40	\$9,037.37	\$2,441.77	\$7,620.02	\$2,058.20
2007/2008	769.50	6.15%	N/A	\$19,186.79	\$5,184.01	\$16,177.68	\$4,369.66	\$9,593.40	\$2,592.00	\$8,088.84	\$2,184.83
2008/2009	789.70	2.63%	N/A	\$19,690.46	\$5,320.09	\$16,602.36	\$4,484.37	\$9,845.23	\$2,660.05	\$8,301.18	\$2,242.19
2009/2010	816.10	3.34%	N/A	\$20,348.72	\$5,497.95	\$17,157.39	\$4,634.28	\$10,174.36	\$2,748.97	\$8,578.69	\$2,317.14
2010/2011	824.70	1.05%	N/A	\$20,563.16	\$5,555.88	\$17,338.19	\$4,683.12	\$10,281.58	\$2,777.94	\$8,669.09	\$2,341.56
2011/2012	836.53	1.43%	N/A	\$20,858.13	\$5,635.58	\$17,586.90	\$4,750.30	\$10,429.06	\$2,817.79	\$8,793.45	\$2,375.15
2012/2013	868.65	3.84%	N/A	\$21,659.01	\$5,851.97	\$18,262.18	\$4,932.69	\$10,829.50	\$2,925.98	\$9,131.09	\$2,466.35
2013/2014	880.23	1.33%	N/A	\$21,947.75	\$5,929.98	\$18,505.63	\$4,998.45	\$10,973.87	\$2,964.99	\$9,252.82	\$2,499.23
2014/2015	888.53	0.94%	N/A	\$22,154.70	\$5,985.90	\$18,680.13	\$5,045.58	\$11,077.35	\$2,992.95	\$9,340.06	\$2,522.79
2015/2016	927.32	4.37%	N/A	\$23,121.89	\$6,247.22	\$19,495.63	\$5,265.86	\$11,560.95	\$3,123.61	\$9,747.82	\$2,632.93
2016/2017	948.34	2.27%	N/A	\$23,646.01	\$6,388.83	\$19,937.55	\$5,385.22	\$11,823.00	\$3,194.41	\$9,968.78	\$2,692.61
2017/2018	985.11	3.88%	N/A	\$24,562.84	\$6,636.54	\$20,710.59	\$5,594.02	\$12,281.42	\$3,318.27	\$10,355.29	\$2,797.01
2018/2019	1,011.69	2.70%	N/A	\$25,225.58	\$6,815.61	\$21,269.40	\$5,744.96	\$12,612.79	\$3,407.80	\$10,634.70	\$2,872.48
2019/2020	1,055.55	4.34%	N/A	\$26,319.19	\$7,111.09	\$22,191.49	\$5,994.02	\$13,159.60	\$3,555.54	\$11,095.75	\$2,997.01
2020/2021	1,075.99	1.94%	N/A	\$26,828.81	\$7,248.78	\$22,621.19	\$6,110.08	\$13,414.41	\$3,624.39	\$11,310.59	\$3,055.04

¹ Per the Annual Sierra West Group Material / Cost of Construction Index.

² The aggregate Maximum Special Tax obligation shall be adjusted in each Fiscal Year, commencing July 1, 1999, in proportion to changes in the Sierra West Group Cost of Construction Index for Class D Construction as measured in each Fiscal Year from the first of the preceding Fiscal Year. Effective 7/1/2003 the increase is based solely on the Sierra West Group increase.

³ Prepayment amount needed for a 50% reduction in aggregate Maximum Special Tax obligation.

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: July 22, 2020

BOARD MEETING DATE: July 30, 2020

PREPARED BY: John Addleman, Executive Director,
Planning Services
Tina Douglas, Associate Superintendent,
Business Services

SUBMITTED BY: Robert A. Haley, Ed.D., Superintendent

SUBJECT: ADOPTION OF RESOLUTIONS LEVYING
SPECIAL TAXES FOR 2020-2021 FISCAL
YEAR

EXECUTIVE SUMMARY

The Board of Trustees has adopted ordinances authorizing the levy of a special tax within Community Facilities District (CFD) 94-1, CFD 94-2, CFD 94-3, CFD 95-1, CFD 95-2, CFD 99-1, CFD 99-2, CFD 99-3, and CFD 03-1. These ordinances authorized the Board of Trustees to provide, by resolution, for the levy of the special tax in accordance with the Rate and Method established. The special tax will appear on each property owner's tax bill and is to be collected by the County Assessor's Office, per arrangement.

The special tax collected by the County Assessor's Office provides for ongoing debt service payments of the San Dieguito School Facilities Financing Authority Special Tax Revenue Bonds, Series 2016 and Series 2018, and CFD administrative costs. It should be noted that without a levy these obligations would go unpaid resulting in default.

The 2019/20 year saw continued moderate growth in residential housing development of 3.37% slightly increasing from 2018/19 of 2.43%, and 2017/2018 of 1.87%. Staff processed a total of 245 units permitted in four of the nine CFDs. The permits represented approval to construct 224 single family residential units (SFD) and 21 multi-family dwelling units (MFD). The majority of permitting continues in Pacific Highlands Ranch, CFD 03-1, with 213 SFD and 21 MFD starts.

ITEM 2b

Over all, the three most active community facilities districts for 2019/20 were:

CFD 03-1:

SFD – Sendero, Terraza, Cresta/Carmel, Vista Del Mar, Vista Santa Fe, Highlands, Palomar and Rancho Milagro – 213 SFD units, 21 MFD units; \$186,966.00.

CFD 95-2:

SFD - One Oak, and Rancho Summit – 8 units; \$6,400.00.

CFD 95-1:

SFD - Cielo Del Mar/The Preserve – 1 unit; \$855.00.

The additional activity will increase the total developed parcels to 10,324 parcels, and will increase the annual levy of special taxes by \$194,221.00 from \$8,501,540.50 for 2019-2020 to \$8,695,761.50 for 2020-2021.

Attachment A, “2020-21 Executive Summary”, attached here, is a summary of the CFD parcel levy information for 2020-21. The detailed parcel levy information contained in Exhibit A to the resolutions is available for public inspection in the Facilities Planning and Construction Department.

RECOMMENDATION:

It is recommended that the Board adopt the attached resolutions levying Special Taxes within Community Facilities District No.’s 94-1, 94-2, 94-3, 95-1, 95-2, 99-1, 99-2, 99-3, and 03-1, and authorize the Auditor of San Diego County to levy taxes on all non-exempt property within each Community Facilities District.

FUNDING SOURCE:

Community Facilities Districts 94-1, 94-2, 94-3, 95-1, 95-2, 99-1, 99-2, 99-3, and 03-1

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICTS
2020-21 EXECUTIVE SUMMARY**

ATTACHMENT A

DISTRICT	PARCELS LEVIED	PROJECTED LEVY APPLIED AT COUNTY	LEVY AMOUNT HANDBILLED	TOTAL PROJECTED LEVY AMOUNT
CFD No. 94-1	8	\$6,400.00	\$0.00	\$6,400.00
CFD No. 94-2	2,888	2,124,800.00	0.00	2,124,800.00
CFD No. 94-3	878	537,046.00	0.00	537,046.00
CFD No. 95-1	2,374	2,425,929.00	0.00	2,425,929.00
CFD No. 95-2	632	477,082.00	0.00	477,082.00
CFD No. 99-1	819	557,029.50	0.00	557,029.50
CFD No. 99-2	45	25,650.00	0.00	25,650.00
CFD No. 99-3	140	79,800.00	0.00	79,800.00
CFD No. 03-1	2,540	2,462,025.00	0.00	2,462,025.00
Total	10,324	\$8,695,761.50	\$0.00	\$8,695,761.50

RESOLUTION OF THE BOARD OF TRUSTEES
OF THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
LEVYING SPECIAL TAX FOR 2020-21 FOR
COMMUNITY FACILITIES DISTRICT 94-1 OF
THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

WHEREAS, the Board of Trustees (the "Board") of the San Dieguito Union High School District (the "District") has previously completed proceedings pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the Government Code of the State of California (the "Act") to form Community Facilities District 94-1 of the San Dieguito Union High School District; and

WHEREAS, the Board, acting on behalf of CFD 94-1, has reviewed the financial affairs of CFD 94-1; and

WHEREAS, the Board desires at this time to levy the special taxes at the rates specified herein for the fiscal year for CFD 94-1,

NOW, THEREFORE, the Board of Trustees of the San Dieguito Union High School District, acting as the legislative body of Community Facilities District 94-1, does hereby resolve, determine, and order as follows:

Section 1. That the Clerk of the Board of Trustees of the District is hereby authorized to file a certified copy of this Resolution with the Auditor of the County of San Diego and such other public agencies as may be necessary.

Section 2. Pursuant to Section 53340 of the Act, the Board hereby levies the special taxes on all non-exempt property within CFD 94-1 pursuant to the Rate and Method of Apportionment of the Special Tax for CFD 94-1, and in the amounts and on property within CFD 94-1 for Fiscal Year 2020-21 as set forth on Attachment A attached hereto and incorporated herein by this reference.

ADOPTED, SIGNED, AND APPROVED THIS 30th DAY OF JULY, 2020.

San Dieguito Union High School District
Acting as the Legislative Body of
Community Facilities District 94-1

By: _____
President of the Board of Trustees

ATTEST:

By: _____
Clerk, Board of Trustees

RESOLUTION OF THE BOARD OF TRUSTEES
OF THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
LEVYING SPECIAL TAX FOR 2020-21 FOR
COMMUNITY FACILITIES DISTRICT 94-2 OF
THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

WHEREAS, the Board of Trustees (the "Board") of the San Dieguito Union High School District (the "District") has previously completed proceedings pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the Government Code of the State of California (the "Act") to form Community Facilities District 94-2 of the San Dieguito Union High School District; and

WHEREAS, the Board, acting on behalf of CFD 94-2, has reviewed the financial affairs of CFD 94-2; and

WHEREAS, the Board desires at this time to levy the special taxes at the rates specified herein for the fiscal year for CFD 94-2,

NOW, THEREFORE, the Board of Trustees of the San Dieguito Union High School District, acting as the legislative body of Community Facilities District 94-2, does hereby resolve, determine, and order as follows:

Section 1. That the Clerk of the Board of Trustees of the District is hereby authorized to file a certified copy of this Resolution with the Auditor of the County of San Diego and such other public agencies as may be necessary.

Section 2. Pursuant to Section 53340 of the Act, the Board hereby levies the special taxes on all non-exempt property within CFD 94-2 pursuant to the Rate and Method of Apportionment of the Special Tax for CFD 94-2, and in the amounts and on property within CFD 94-2 for Fiscal Year 2020-21 as set forth on Attachment A attached hereto and incorporated herein by this reference.

ADOPTED, SIGNED, AND APPROVED THIS 30th DAY OF JULY, 2020.

San Dieguito Union High School District
Acting as the Legislative Body of
Community Facilities District 94-2

By: _____
President of the Board of Trustees

ATTEST:

By: _____
Clerk, Board of Trustees

STATE OF CALIFORNIA)
)
COUNTY OF SAN DIEGO)

I, Melisse Mossy, Clerk of the Board of Trustees of the San Dieguito Union High School District, do hereby certify that the foregoing Resolution was duly adopted by the Board of Trustees at a regular meeting of said Board held on the 30th day of July, 2020, and that it was so adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Clerk, Board of Trustees

RESOLUTION OF THE BOARD OF TRUSTEES
OF THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
LEVYING SPECIAL TAX FOR 2020-21 FOR
COMMUNITY FACILITIES DISTRICT 94-3 OF
THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

WHEREAS, the Board of Trustees (the “Board”) of the San Dieguito Union High School District (the “District”) has previously completed proceedings pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the Government Code of the State of California (the “Act”) to form Community Facilities District 94-3 of the San Dieguito Union High School District; and

WHEREAS, the Board, acting on behalf of CFD 94-3, has reviewed the financial affairs of CFD 94-3; and

WHEREAS, the Board desires at this time to levy the special taxes at the rates specified herein for the fiscal year for CFD 94-3,

NOW, THEREFORE, the Board of Trustees of the San Dieguito Union High School District, acting as the legislative body of Community Facilities District 94-3, does hereby resolve, determine, and order as follows:

Section 1. That the Clerk of the Board of Trustees of the District is hereby authorized to file a certified copy of this Resolution with the Auditor of the County of San Diego and such other public agencies as may be necessary.

Section 2. Pursuant to Section 53340 of the Act, the Board hereby levies the special taxes on all non-exempt property within CFD 94-3 pursuant to the Rate and Method of Apportionment of the Special Tax for CFD 94-3, and in the amounts and on property within CFD 94-3 for Fiscal Year 2020-21 as set forth on Attachment A attached hereto and incorporated herein by this reference.

ADOPTED, SIGNED, AND APPROVED THIS 30th DAY OF JULY, 2020.

San Dieguito Union High School District
Acting as the Legislative Body of
Community Facilities District 94-3

By: _____
President of the Board of Trustees

ATTEST:

By: _____
Clerk, Board of Trustees

ITEM 2b

STATE OF CALIFORNIA)
)
COUNTY OF SAN DIEGO)

I, Melisse Mossy, Clerk of the Board of Trustees of the San Dieguito Union High School District, do hereby certify that the foregoing Resolution was duly adopted by the Board of Trustees at a regular meeting of said Board held on the 30th day of July, 2020, and that it was so adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Clerk, Board of Trustees

RESOLUTION OF THE BOARD OF TRUSTEES
OF THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
LEVYING SPECIAL TAX FOR 2020-21 FOR
COMMUNITY FACILITIES DISTRICT 95-1 OF
THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

WHEREAS, the Board of Trustees (the “Board”) of the San Dieguito Union High School District (the “District”) has previously completed proceedings pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the Government Code of the State of California (the “Act”) to form Community Facilities District 95-1 of the San Dieguito Union High School District; and

WHEREAS, the Board, acting on behalf of CFD 95-1, has reviewed the financial affairs of CFD 95-1; and

WHEREAS, the Board desires at this time to levy the special taxes at the rates specified herein for the fiscal year for CFD 95-1,

NOW, THEREFORE, the Board of Trustees of the San Dieguito Union High School District, acting as the legislative body of Community Facilities District 95-1, does hereby resolve, determine, and order as follows:

Section 1. That the Clerk of the Board of Trustees of the District is hereby authorized to file a certified copy of this Resolution with the Auditor of the County of San Diego and such other public agencies as may be necessary.

Section 2. Pursuant to Section 53340 of the Act, the Board hereby levies the special taxes on all non-exempt property within CFD 95-1 pursuant to the Rate and Method of Apportionment of the Special Tax for CFD 95-1, and in the amounts and on property within CFD 95-1 for Fiscal Year 2020-21 as set forth on Attachment A attached hereto and incorporated herein by this reference.

ADOPTED, SIGNED, AND APPROVED THIS 30th DAY OF JULY, 2020.

San Dieguito Union High School District
Acting as the Legislative Body of
Community Facilities District 95-1

By: _____
President of the Board of Trustees

ATTEST:

By: _____
Clerk, Board of Trustees

ITEM 2b

STATE OF CALIFORNIA)
)
COUNTY OF SAN DIEGO)

I, Melisse Mossy, Clerk of the Board of Trustees of the San Dieguito Union High School District, do hereby certify that the foregoing Resolution was duly adopted by the Board of Trustees at a regular meeting of said Board held on the 30th day of July, 2020, and that it was so adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Clerk, Board of Trustees

RESOLUTION OF THE BOARD OF TRUSTEES
OF THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
LEVYING SPECIAL TAX FOR 2020-21 FOR
COMMUNITY FACILITIES DISTRICT 95-2 OF
THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

WHEREAS, the Board of Trustees (the “Board”) of the San Dieguito Union High School District (the “District”) has previously completed proceedings pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the Government Code of the State of California (the “Act”) to form Community Facilities District 95-2 of the San Dieguito Union High School District; and

WHEREAS, the Board, acting on behalf of CFD 95-2, has reviewed the financial affairs of CFD 95-2; and

WHEREAS, the Board desires at this time to levy the special taxes at the rates specified herein for the fiscal year for CFD 95-2,

NOW, THEREFORE, the Board of Trustees of the San Dieguito Union High School District, acting as the legislative body of Community Facilities District 95-2, does hereby resolve, determine, and order as follows:

Section 1. That the Clerk of the Board of Trustees of the District is hereby authorized to file a certified copy of this Resolution with the Auditor of the County of San Diego and such other public agencies as may be necessary.

Section 2. Pursuant to Section 53340 of the Act, the Board hereby levies the special taxes on all non-exempt property within CFD 95-2 pursuant to the Rate and Method of Apportionment of the Special Tax for CFD 95-2, and in the amounts and on property within CFD 95-2 for Fiscal Year 2020-21 as set forth on Attachment A attached hereto and incorporated herein by this reference.

ADOPTED, SIGNED, AND APPROVED THIS 30th DAY OF JULY, 2020.

San Dieguito Union High School District
Acting as the Legislative Body of
Community Facilities District 95-2

By: _____
President of the Board of Trustees

ATTEST:

By: _____
Clerk, Board of Trustees

ITEM 2b

STATE OF CALIFORNIA)
)
COUNTY OF SAN DIEGO)

I, Melisse Mossy, Clerk of the Board of Trustees of the San Dieguito Union High School District, do hereby certify that the foregoing Resolution was duly adopted by the Board of Trustees at a regular meeting of said Board held on the 30th day of July, 2020, and that it was so adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Clerk, Board of Trustees

RESOLUTION OF THE BOARD OF TRUSTEES
OF THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
LEVYING SPECIAL TAX FOR 2020-21 FOR
COMMUNITY FACILITIES DISTRICT 99-1 OF
THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

WHEREAS, the Board of Trustees (the “Board”) of the San Dieguito Union High School District (the “District”) has previously completed proceedings pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the Government Code of the State of California (the “Act”) to form Community Facilities District 99-1 of the San Dieguito Union High School District; and

WHEREAS, the Board, acting on behalf of CFD 99-1, has reviewed the financial affairs of CFD 99-1; and

WHEREAS, the Board desires at this time to levy the special taxes at the rates specified herein for the fiscal year for CFD 99-1,

NOW, THEREFORE, the Board of Trustees of the San Dieguito Union High School District, acting as the legislative body of Community Facilities District 99-1, does hereby resolve, determine, and order as follows:

Section 1. That the Clerk of the Board of Trustees of the District is hereby authorized to file a certified copy of this Resolution with the Auditor of the County of San Diego and such other public agencies as may be necessary.

Section 2. Pursuant to Section 53340 of the Act, the Board hereby levies the special taxes on all non-exempt property within CFD 99-1 pursuant to the Rate and Method of Apportionment of the Special Tax for CFD 99-1, and in the amounts and on property within CFD 99-1 for Fiscal Year 2020-21 as set forth on Attachment A attached hereto and incorporated herein by this reference.

ADOPTED, SIGNED, AND APPROVED THIS 30th DAY OF JULY, 2020.

San Dieguito Union High School District
Acting as the Legislative Body of
Community Facilities District 99-1

By: _____
President of the Board of Trustees

ATTEST:

By: _____
Clerk, Board of Trustees

ITEM 2b

STATE OF CALIFORNIA)
)
COUNTY OF SAN DIEGO)

I, Melisse Mossy, Clerk of the Board of Trustees of the San Dieguito Union High School District, do hereby certify that the foregoing Resolution was duly adopted by the Board of Trustees at a regular meeting of said Board held on the 30th day of July, 2020, and that it was so adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Clerk, Board of Trustees

RESOLUTION OF THE BOARD OF TRUSTEES
OF THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
LEVYING SPECIAL TAX FOR 2020-21 FOR
COMMUNITY FACILITIES DISTRICT 99-2 OF
THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

WHEREAS, the Board of Trustees (the “Board”) of the San Dieguito Union High School District (the “District”) has previously completed proceedings pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the Government Code of the State of California (the “Act”) to form Community Facilities District 99-2 of the San Dieguito Union High School District; and

WHEREAS, the Board, acting on behalf of CFD 99-2, has reviewed the financial affairs of CFD 99-2; and

WHEREAS, the Board desires at this time to levy the special taxes at the rates specified herein for the fiscal year for CFD 99-2,

NOW, THEREFORE, the Board of Trustees of the San Dieguito Union High School District, acting as the legislative body of Community Facilities District 99-2, does hereby resolve, determine, and order as follows:

Section 1. That the Clerk of the Board of Trustees of the District is hereby authorized to file a certified copy of this Resolution with the Auditor of the County of San Diego and such other public agencies as may be necessary.

Section 2. Pursuant to Section 53340 of the Act, the Board hereby levies the special taxes on all non-exempt property within CFD 99-2 pursuant to the Rate and Method of Apportionment of the Special Tax for CFD 99-2, and in the amounts and on property within CFD 99-2 for Fiscal Year 2020-21 as set forth on Attachment A attached hereto and incorporated herein by this reference.

ADOPTED, SIGNED, AND APPROVED THIS 30th DAY OF JULY, 2020.

San Dieguito Union High School District
Acting as the Legislative Body of
Community Facilities District 99-2

By: _____
President of the Board of Trustees

ATTEST:

By: _____
Clerk, Board of Trustees

ITEM 2b

STATE OF CALIFORNIA)
)
COUNTY OF SAN DIEGO)

I, Melisse Mossy, Clerk of the Board of Trustees of the San Dieguito Union High School District, do hereby certify that the foregoing Resolution was duly adopted by the Board of Trustees at a regular meeting of said Board held on the 30th day of July, 2020, and that it was so adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Clerk, Board of Trustees

RESOLUTION OF THE BOARD OF TRUSTEES
OF THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
LEVYING SPECIAL TAX FOR 2020-21 FOR
COMMUNITY FACILITIES DISTRICT 99-3 OF
THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

WHEREAS, the Board of Trustees (the "Board") of the San Dieguito Union High School District (the "District") has previously completed proceedings pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the Government Code of the State of California (the "Act") to form Community Facilities District 99-3 of the San Dieguito Union High School District; and

WHEREAS, the Board, acting on behalf of CFD 99-3, has reviewed the financial affairs of CFD 99-3; and

WHEREAS, the Board desires at this time to levy the special taxes at the rates specified herein for the fiscal year for CFD 99-3,

NOW, THEREFORE, the Board of Trustees of the San Dieguito Union High School District, acting as the legislative body of Community Facilities District 99-3, does hereby resolve, determine, and order as follows:

Section 1. That the Clerk of the Board of Trustees of the District is hereby authorized to file a certified copy of this Resolution with the Auditor of the County of San Diego and such other public agencies as may be necessary.

Section 2. Pursuant to Section 53340 of the Act, the Board hereby levies the special taxes on all non-exempt property within CFD 99-3 pursuant to the Rate and Method of Apportionment of the Special Tax for CFD 99-3, and in the amounts and on property within CFD 99-3 for Fiscal Year 2020-21 as set forth on Attachment A attached hereto and incorporated herein by this reference.

ADOPTED, SIGNED, AND APPROVED THIS 30th DAY OF JULY, 2020.

San Dieguito Union High School District
Acting as the Legislative Body of
Community Facilities District 99-3

By: _____
President of the Board of Trustees

ATTEST:

By: _____
Clerk, Board of Trustees

RESOLUTION OF THE BOARD OF TRUSTEES
OF THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
LEVYING SPECIAL TAX FOR 2020-21 FOR
COMMUNITY FACILITIES DISTRICT 03-1 OF
THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

WHEREAS, the Board of Trustees (the “Board”) of the San Dieguito Union High School District (the “District”) has previously completed proceedings pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the Government Code of the State of California (the “Act”) to form Community Facilities District 03-1 of the San Dieguito Union High School District; and

WHEREAS, the Board, acting on behalf of CFD 03-1, has reviewed the financial affairs of CFD 03-1; and

WHEREAS, the Board desires at this time to levy the special taxes at the rates specified herein for the fiscal year for CFD 03-1,

NOW, THEREFORE, the Board of Trustees of the San Dieguito Union High School District, acting as the legislative body of Community Facilities District 03-1, does hereby resolve, determine, and order as follows:

Section 1. That the Clerk of the Board of Trustees of the District is hereby authorized to file a certified copy of this Resolution with the Auditor of the County of San Diego and such other public agencies as may be necessary.

Section 2. Pursuant to Section 53340 of the Act, the Board hereby levies the special taxes on all non-exempt property within CFD 03-1 pursuant to the Rate and Method of Apportionment of the Special Tax for CFD 03-1, and in the amounts and on property within CFD 03-1 for Fiscal Year 2020-21 as set forth on Attachment A attached hereto and incorporated herein by this reference.

ADOPTED, SIGNED, AND APPROVED THIS 30th DAY OF JULY, 2020.

San Dieguito Union High School District
Acting as the Legislative Body of
Community Facilities District 03-1

By: _____
President of the Board of Trustees

ATTEST:

By: _____
Clerk, Board of Trustees

ITEM 2b

STATE OF CALIFORNIA)
)
COUNTY OF SAN DIEGO)

I, Melisse Mossy, Clerk of the Board of Trustees of the San Dieguito Union High School District, do hereby certify that the foregoing Resolution was duly adopted by the Board of Trustees at a regular meeting of said Board held on the 30th day of July, 2020, and that it was so adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Clerk, Board of Trustees

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: July 27, 2020

BOARD MEETING DATE: July 30, 2020

PREPARED & SUBMITTED BY: Robert A. Haley, Ed.D., Superintendent

SUBJECT: CONSIDERATION AND ACTION REGARDING THE 2020-21 ACADEMIC YEAR REOPENING OF SCHOOLS CONSISTENT WITH THE CALIFORNIA DEPARTMENT OF PUBLIC HEALTH MANDATE/ GUIDELINES AND THE SAN DIEGO COUNTY PUBLIC HEALTH ORDER

EXECUTIVE SUMMARY

Staff will present to the Board of Trustees an update on the planning for the 2020-21 academic year. The presentation will include the following:

- Local Conditions
- Current Guidelines, Mandates and Orders
 - California Department of Public Health
 - San Diego County Public Health Order
- Reopening Focus Areas
 - Health and Safety
 - Operations
 - Social and Emotional
 - Family and Community Engagement
 - Learning and Instruction

The Board is asked to consider and take action on the timeline for implementing the Distance Learning Model.

Dr. Wilma Wooten, San Diego County Public Health Officer, issued a new Public Health Order, effective 12:00 AM July, 21 2020. Section 4 of the Order reads as follows:

ITEM 3

“All public, charter and private schools shall not hold classes on the school campus, and shall conduct distance learning only as required by COVID-19 and Reopening In-Person Learning Framework for K-12 Schools in California, 2020-2021 School Year issued by the California Department of Health Services on July 17, 2020 available at <https://www.cdph.ca.gov/Programs/CID/DCDC/CDPH%20Document%20Library/COVID-19/Schools%20Reopening%20Recommendations.pdf>. Colleges and Universities shall not hold classes or other school activities where students gather on the school campus, except for research-related activities in colleges and universities and where necessary to train students who will serve as essential workers.”

The California Department of Public Health as directed by Governor Newsom, issued new orders and guidance for all K-12 schools in the State of California on July 17. In the document, “COVID-19 and Reopening In-Person Learning Framework for K-12 Schools in California, 2020-2021 School Year (Attached),” a new mandate was issued regarding “in-person re-opening criteria:”

“Schools and school districts may reopen for in-person instruction at any time if they are located in a local health jurisdiction (LHJ) that has not been on the county monitoring list within the prior 14 days.

If the LHJ has been on the monitoring list within the last 14 days, the school must conduct distance learning only, until their LHJ has been off the monitoring list for at least 14 days.”

San Diego County as a local health jurisdiction is on the California Coronavirus Monitoring List and has been since earlier in the month of July. Based on the above, this precludes SDUHSD from reopening for on-campus instruction until we are off of the list for fourteen consecutive days. A timeline would be as follows:

August 10 – San Diego County must be off of the list on this date if SDUHSD is to open for any on-campus instruction for our first day of school on August 25.

August 10-24 - If San Diego County is off the list, but goes back on the list between those dates, SDUHSD is then precluded from on-campus instruction.

August 25 and Beyond - If San Diego County is off of the list, and SDUHSD reopens for on-campus instruction, but San Diego County goes back on the list, SDUHSD then may be required to close schools for on-campus instruction.

Additionally, the State of California has issued requirements for testing that, at this time, San Diego County may not be able to accommodate. There is also uncertainty about how staff and students will be subject to quarantine for positive tests and/or exposure to others who had a positive test (see attachment). There are also exclusion or quarantine restrictions for individuals showing symptoms without having a positive test.

ITEM 3

All of the above makes it very difficult to plan for consistent on-campus instruction for our students. We need to provide some flexibility for a safe return for students to be on campus, however, we also need to provide some planned stability for our students, families, staff, and teachers.

RECOMMENDATION:

It is recommended that the San Dieguito Union High School District operate on the Distance Learning Model for the entirety of the first quarter of the 2020-21 academic year. Staff will monitor the San Diego County Public Health Order and when the district is allowed to bring students on campus, although remaining in the Distance Learning Model, the district will do so prioritizing special education students, English language learners, high-risk students, students with inadequate learning environments, and then all other students. All on-campus activity will follow the California Department of Public Health Guidance for K-12 schools.

FUNDING SOURCE:

N/A



SONIA Y. ANGELL, MD, MPH
State Public Health Officer & Director

State of California—Health and Human Services Agency
California Department of Public Health

ITEM 3



GAVIN NEWSOM
Governor

**COVID-19 and Reopening In-Person Learning
Framework for K-12 Schools in California, 2020-2021 School Year**

July 17, 2020

Overview

California schools have been closed for in-person instruction since mid-March 2020 due to the COVID-19 pandemic. School closures to in-person instruction were part of a broader set of recommendations intended to reduce transmission of SARS-CoV-2, the virus that causes COVID-19. CDPH developed the following framework to support school communities as they decide when and how to implement in-person instruction for the 2020-2021 school year. New evidence and data about COVID-19 transmission, including variations by age, and the effectiveness of disease control and mitigation strategies continues to emerge regularly. Recommendations regarding in-person school reopening and closure should be based on the available evidence as well state and local disease trends.

The CA [School Sector Specific Guidelines](#), and the Centers for Disease Control and Prevention [CDC](#) have published additional guidance on school re-entry.

In-Person Re-Opening Criteria

Schools and school districts may reopen for in-person instruction at any time if they are located in a local health jurisdiction (LHJ) that has not been on the county¹ monitoring list within the prior 14 days.

If the LHJ has been on the monitoring list within the last 14 days, the school must conduct distance learning only, until their LHJ has been off the monitoring list for at least 14 days.²

¹ School districts in LHJs that are cities are considered to be included as part of the county if the county is on the monitoring list.

² A waiver of this criteria may be granted by the local health officer for elementary schools to open for in-person instruction. A waiver may only be granted if one is requested by the superintendent (or equivalent for charter or private schools), in consultation with labor, parent and community organizations. Local health officers must review local community epidemiological data, consider other public health interventions, and consult with CDPH when considering a waiver request.



SONIA Y. ANGELL, MD, MPH
State Public Health Officer & Director

State of California—Health and Human Services Agency
California Department of Public Health



GAVIN NEWSOM
Governor

Guidance Once Re-Opened to In-Person Instruction

How should schools think about testing?

Once schools are re-opened to at least some in-person instruction, it is recommended that surveillance testing be implemented based on the local disease trends. If epidemiological data indicates concern for increasing community transmission, schools should increase testing of staff to detect potential cases as lab testing capacity allows.

Who should be tested and how often?

School staff are essential workers, and staff includes teachers, para-professionals, cafeteria workers, janitors, bus drivers, or any other school employee that may have contact with students or other staff. School districts and schools shall test staff periodically, as testing capacity permits and as practicable. Examples of recommended frequency include testing all staff over 2 months, where 25% of staff are tested every 2 weeks, or 50% every month to rotate testing of all staff over time.

What if a school or school district reopens to in-person instruction, but the county is later placed on the county monitoring list?

Schools should begin testing staff, or increase frequency of staff testing but are not required to close.



SONIA Y. ANGELL, MD, MPH
State Public Health Officer & Director

State of California—Health and Human Services Agency
California Department of Public Health



GAVIN NEWSOM
Governor

What measures should be taken when a student, teacher or staff member has symptoms, is a contact of someone infected, or is diagnosed with COVID-19?

	Student or Staff with:	Action	Communication
1.	<p>COVID-19 Symptoms (e.g., fever, cough, loss of taste or smell, difficulty breathing)</p> <p>Symptom Screening: Per CA School Sector Specific Guidelines</p>	<ul style="list-style-type: none"> • Send home • Recommend testing (If positive, see #3, if negative, see #4) • School/classroom remain open 	<ul style="list-style-type: none"> • No Action needed
2.	<p>Close contact (+) with a confirmed COVID-19 case</p>	<ul style="list-style-type: none"> • Send home • Quarantine for 14 days from last exposure • Recommend testing (but will not shorten 14-day quarantine) • School/classroom remain open 	<ul style="list-style-type: none"> • Consider school community notification of a known contact
3.	<p>Confirmed COVID-19 case infection</p>	<ul style="list-style-type: none"> • Notify the local public health department • Isolate case and exclude from school for 10 days from symptom onset or test date • Identify contacts (+), quarantine & exclude exposed contacts (likely entire cohort (++)) for 14 days after the last date the case was present at school while infectious • Recommend testing of contacts, prioritize symptomatic contacts (but will not shorten 14-day quarantine) • Disinfection and cleaning of classroom and primary spaces where case spent significant time • School remains open 	<ul style="list-style-type: none"> • School community notification of a known case
4.	<p>Tests negative after symptoms</p>	<ul style="list-style-type: none"> • May return to school 3 days after symptoms resolve • School/classroom remain open 	<ul style="list-style-type: none"> • Consider school community notification if prior awareness of testing





SONIA Y. ANGELL, MD, MPH
State Public Health Officer & Director

State of California—Health and Human Services Agency California Department of Public Health



GAVIN NEWSOM
Governor

(†) A contact is defined as a person who is <6 feet from a case for >15 minutes. In some school situations, it may be difficult to determine whether individuals have met this criterion and an entire cohort, classroom, or other group may need to be considered exposed, particularly if people have spent time together indoors.

(††) A cohort is a stable group with fixed membership that stays together for all courses and activities (e.g., lunch, recess, etc.) and avoids contact with other persons or cohorts.

Guidance on School Closure

What are the criteria for closing a school?

Individual school closure is recommended based on the number of cases, the percentage of the teacher/students/staff that are positive for COVID-19, and following consultation with the Local Health Officer. Individual school closure may be appropriate when there are multiple cases in multiple cohorts at a school or when at least 5 percent of the total number of teachers/student/staff are cases within a 14-day period, depending on the size and physical layout of the school.

The Local Health Officer may also determine school closure is warranted for other reasons, including results from public health investigation or other local epidemiological data.

If a school is closed for in-person learning, when may it reopen?

Schools may typically reopen after 14 days and the following have occurred:

- Cleaning and disinfection
- Public health investigation
- Consultation with the local public health department

What are the criteria for closing a school district?



State of California—Health and Human Services Agency
California Department of Public Health



SONIA Y. ANGELL, MD, MPH
State Public Health Officer & Director

GAVIN NEWSOM
Governor

A superintendent should close a school district if 25% or more of schools in a district have closed due to COVID-19 within 14 days, and in consultation with the local public health department.

If a school district is closed, when may it reopen?

Districts may typically reopen after 14 days, in consultation with the local public health department.

State Resources for Case, Contact & Outbreak Investigations

California is committed to supporting local health departments with resources and other technical assistance regarding school case, contact, and outbreak investigations.

