

**EL TEJON UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
SPECIAL MEETING**

TO: Members of the Governing Board

You are hereby notified that a Special Meeting of the Board of Trustees of the El Tejon Unified School District is called for:

DATE: Monday, September 16, 2013
TIME: Open Session 6:00 P.M.
PLACE: El Tejon Continuation High School

SAID MEETING IS CALLED FOR THE PURPOSE OF:

OPEN SESSION: Discussion of superintendent search details. (DOS)

Approval of 2012-13 Unaudited Actuals. (DOFAS)

Adoption of the Appropriations Limitation (GANN) for 2013-2014. (DOFAS)

The board directs the Superintendent to meet and confer with CSEA Representatives regarding participation of the El Tejon Unified School District in the Kern County Superintendent of Schools Second Grade Reading Initiative. (DOS)

CONVENING IN OPEN SESSION – Time _____

MOTION _____ SECOND _____ AYES _____ NAYES _____ ABSENT _____ STUDENT TRUSTEE _____

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PUBLIC PRESENTATIONS

Members of the public shall have an opportunity to address the Board of Trustees either before or during the Board's consideration of each item of business to be discussed at regular or special board meetings. The time allotted shall be limited to 3 minutes. If a large number of people wish to speak on a specific item, with Board consent, the president may increase or decrease the time allowed (20 minutes) for public presentation depending on the topic and the number of persons wishing to be heard. This time may be used to address any item on the agenda, or any matter of concern within the jurisdiction of the El Tejon Unified School District. Each person who addresses the Board must be first recognized by the presiding officer. Comments must be addressed to the Board as a whole and not to individual members or District employees. The Board and staff are not obligated to comment on, or respond to, addresses by the public.

Whenever a member of the public initiates specific complaints or charges against an employee, the Board President shall inform the complainant it is the policy of the Board to hear such complaints or charges in closed session unless otherwise requested by the employee pursuant to Government Code 54957. The Board President shall also encourage the complainant to file a complaint to an appeal using the appropriate District Complaint or appeal procedure.

ITEMS FOR DISCUSSION AND ACTION

A. Discussion of superintendent search details. (DOS)

B. Approval of 2012-13 Unaudited Actuals. (DOFAS)

MOTION _____ SECOND _____ AYES _____ NAYES _____ ABSENT _____ STUDENT TRUSTEE _____

C. Adoption of the Appropriations Limitation (GANN) for 2013-2014. (DOFAS)

MOTION _____ SECOND _____ AYES _____ NAYES _____ ABSENT _____ STUDENT TRUSTEE _____

D. The board directs the Superintendent to meet and confer with CSEA Representatives regarding participation of the El Tejon Unified School District in the Kern County Superintendent of Schools Second Grade Reading Initiative. (DOS)

MOTION _____ SECOND _____ AYES _____ NAYES _____ ABSENT _____ STUDENT TRUSTEE _____

ADJOURNMENT

TIME:

MOTION _____ SECOND _____ AYES _____ NAYES _____ ABSENT _____ STUDENT TRUSTEE _____

2012-2013 Unaudited Actuals for the El Tejon School District

Beginning Balance \$ 589,800

Revenues
revenue limit \$ 5,092,905

state aid \$ 1,006,646
Educ Protection Act \$ 1,065,269
property taxes \$ 3,020,990

Federal
spec educ \$ 158,410
forest reserves \$ 40,000
Title I \$ 253,207
Title II \$ 39,105
Title V \$ 664
vocational education \$ 8,641
family resource \$ 137,167
Federal total \$ 637,194

Other State
spec educ \$ 427,164
transportation \$ 545,475
Econ Impact Aid \$ 117,860
CSR, K-3 \$ 104,902
mandate reimbursement \$ 24,304
lottery \$ 122,135
after school educ \$ 112,500
workability \$ 40,020
other state programs \$ 708,186
Other state total \$ 2,202,546

Local
interest \$ 28,913
transportation fees \$ 30,532
fees & contracts \$ 358,176
other local revenue \$ 42,992
Local income total \$ 460,613

TOTAL REVENUES \$ 8,393,258

Expenditures

Cert Salaries

Teachers \$ 2,258,631
Pupil Support \$ 174,199
Admin \$ 339,566
Other \$ 85,870
Total cert salaries \$ 2,858,266

Class Salaries

Inst aides \$ 156,940
Support \$ 370,223
Supervisors \$ 186,097
Clerical, Tech \$ 243,934
Other \$ 244,330
Total class salaries \$ 1,201,524

Emp Benefits

STRS \$ 274,640
PERS \$ 96,408
Soc Sec/Medicare \$ 129,722
Health benefits \$ 820,386
Unemployment \$ 72,513
Workers Comp \$ 32,640
Ret Medical \$ 270,001
Ret incentives \$ 76,696
Total emp benefits \$ 1,773,006

Books & Supplies

Textbooks \$ 51,490
Books \$ 6,396
Materials & Supplies \$ 341,186
Small equip \$ 8,505
Total books & supplies \$ 407,577

Services

Travel & conference \$ 27,529
Membership dues \$ 2,033
Prop & Liab insurance \$ 37,839
Utilities \$ 271,687
Rents & repairs \$ 327,406
Professional fees \$ 218,784
Communications \$ -
Total service costs \$ 885,278

Capital Outlay

Equipment \$ 168,250

Other Outgo

Payment to KCSOS \$ 825,772
Debt service - int \$ 41,915
Debt service - prin \$ 124,923
Total debt service pmt \$ 992,610

TOTAL EXPENDITURES \$ 8,286,511

Interfund Transfers

Out to Cafeteria fund \$ 35,000
Net, transfers \$ (35,000)

Net, Beginning balance, \$ 661,547
Revenues, Expenditures,
& Transfers

9/11/2013

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2011-12 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2011-12 Actual			2012-13 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	7,306,606.35		7,306,606.35			6,319,651.52
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	926.81		926.81			772.48
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2011-12			Adjustments to 2012-13		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2012-13 data should tie to Principal Apportionment Attendance Software reports)	2012-13 P2 Report			2013-14 P2 Estimate		
1. Total K-12 ADA (Form A, Lines 10, 28, & 29)	772.48		772.48	771.83		771.83
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	0.00		0.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)			772.48			771.83
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)						
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)			0.00			0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			772.48			771.83
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2012-13 Actual			2013-14 Budget		
1. Homeowners' Exemption (Object 8021)	28,553.80		28,553.80	28,241.00		28,241.00
2. Timber Yield Tax (Object 8022)	0.16		0.16	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	226,963.59		226,963.59	0.00		0.00
4. Secured Roll Taxes (Object 8041)	3,263,241.72		3,263,241.72	3,314,281.00		3,314,281.00
5. Unsecured Roll Taxes (Object 8042)	238,730.53		238,730.53	233,264.00		233,264.00
6. Prior Years' Taxes (Object 8043)	(2,373.38)		(2,373.38)	0.00		0.00
7. Supplemental Taxes (Object 8044)	52,565.25		52,565.25	16,325.00		16,325.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(482,114.36)		(482,114.36)	(520,922.00)		(520,922.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	1,902.08		1,902.08	0.00		0.00
10. Other in-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools In Lieu of Property Taxes (Object 8096)	(211,644.60)		(211,644.60)	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	3,115,824.79	0.00	3,115,824.79	3,071,189.00	0.00	3,071,189.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	3,115,824.79	0.00	3,115,824.79	3,071,189.00	0.00	3,071,189.00

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			57,555.00			47,135.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			57,555.00			47,135.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - CY (objects 8011 and 8012)	2,168,830.33		2,168,830.33	2,301,286.00		2,301,286.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	156,375.04		156,375.04	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		1,552.00	1,552.00		1,552.00	1,552.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	71,439.00		71,439.00	0.00		0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		0.00	0.00	0.00		0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	145,065.00		145,065.00	115,668.00		115,668.00
35. Class Size Reduction, Grade 9 (Object 8590)**		0.00	0.00		0.00	0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	2,541,709.37	1,552.00	2,543,261.37	2,416,954.00	1,552.00	2,418,506.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	38,736.00		38,736.00			0.00
38. TOTAL STATE AID (Lines C36 plus C37)	2,580,445.37	1,552.00	2,581,997.37	2,416,954.00	1,552.00	2,418,506.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	8,928,004.70		8,928,004.70	8,348,077.00		8,348,077.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	29,721.30		29,721.30	15,000.00		15,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			7,306,606.35			6,319,651.52
2. Inflation Adjustment			1,0377			1,0512
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.8335			0.9992
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			6,319,651.52			6,637,903.10
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			3,115,824.79			3,071,189.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			92,697.60			92,619.60
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			2,581,997.37			2,418,506.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			2,581,997.37			2,418,506.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			19,031.39			9,881.75
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			3,134,856.18			3,081,070.75
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)			2,581,997.37			2,418,506.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			3,134,856.18			
b. State Subventions (Line D8)			2,581,997.37			
c. Less: Excluded Appropriations (Line C23)			57,555.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			5,659,298.55			

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary	2012-13 Actual			2013-14 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			6,319,651.52			6,637,903.10
12. Appropriations Subject to the Limit (Line D9d)			5,659,298.55			

* Please provide below an explanation for each entry in the adjustments column.
 ** Impacted by the flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011). Amounts in Section C, State Aid Received, can no longer be extracted and must be manually input into the Adjustments column.

Fernando Nieto _____ 661-322-1348 _____
 Gann Contact Person Contact Phone Number

**BEFORE THE GOVERNING BOARD OF THE
EL TEJON UNIFIED SCHOOL DISTRICT
COUNTY OF KERN, STATE OF CALIFORNIA**

**RESOLUTION ESTABLISHING)
APPROPRIATIONS LIMIT UNDER) Resolution No. 14-05
GOVERNMENT CODE §§7900, ET SEQ.)
_____)**

Recitals

1. Government Code §7900, et seq., require local jurisdictions, including school districts, to establish each year the appropriations limit applicable to that entity.
2. Government Code §7902.1 provides that where the proceeds of taxes for a school district exceed the preliminarily calculated appropriations limit, the district may by resolution increase its appropriations limit.
3. As shown in the attached staff report, an adjustment to our appropriations limit would be appropriate for the current fiscal year.

Action Taken

NOW, THEREFORE, THE BOARD RESOLVES THAT:

1. **Recitals Approved.** The above recitals are approved and found to be correct.
2. **Appropriations Limit for Current Fiscal Year Established.** The appropriations limit applicable to this district for the current fiscal year is established as \$6,637,903.10 an amount equal to the estimated amount of proceeds of taxes as calculated by staff.
3. **Appropriations Limit Recalculated for Prior Fiscal Year.** As required by Education Code §42132, the recalculated appropriations limit for the prior fiscal year is \$6,319,651.52
4. **Periodic Readjustments.** The Superintendent or designee is authorized to act on behalf of the Board in adjusting our appropriations limit if and when there may be an update in reported proceeds of taxes.

* * * * *

I CERTIFY that the above resolution, proposed by Trustee _____ and seconded by Trustee _____, was duly passed and adopted by the Governing Board of the El Tejon Unified School District of Kern County, California, at an official and public meeting thereof held on September 16, 2013, by the following vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

DATED: September 16, 2013

GOVERNING BOARD OF THE EL TEJON
UNIFIED SCHOOL DISTRICT

By: _____
C.T. Burrow, Interim Superintendent