

**BEFORE THE GOVERNING BOARD OF THE  
SIERRA SANDS UNIFIED SCHOOL DISTRICT  
COUNTY OF KERN, STATE OF CALIFORNIA**

**RESOLUTION ESTABLISHING** )  
**APPROPRIATIONS LIMIT UNDER** ) **Resolution #5 2122**  
**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 \$42,923,197.36, 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 \$40,596,989.84.
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 Mike Scott and seconded by Kurt Rockwell, was duly passed and adopted by the Governing Board of the Sierra Sands Unified School District of Kern County, California, at an official and public meeting thereof held on September 8, 2021 by the following vote:

AYES: Farris, Johnson, Houck, Rockwell, Scott

NOES: 0

ABSTENTIONS: 0

ABSENT: 0

DATED: 9/8/21

GOVERNING BOARD OF THE  
SIERRA SANDS UNIFIED SCHOOL DISTRICT

By: Kurt Rockwell 

Title: Vice President/Clerk of the Board

Attachment: Staff Report

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2019-20 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2019-20 Actual</b>			<b>2020-21 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	39,137,173.28		39,137,173.28			40,596,989.84
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	4,928.89		4,928.89			4,928.89
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2019-20</b>			<b>Adjustments to 2020-21</b>		
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>B. CURRENT YEAR GANN ADA</b> (2020-21 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2020-21 P2 Report</b>			<b>2021-22 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	4,928.89		4,928.89	4,928.89		4,928.89
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			4,928.89			4,928.89
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2020-21 Actual</b>			<b>2021-22 Budget</b>		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	23,046.65		23,046.65	34,223.00		34,223.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	73,046.07		73,046.07	0.00		0.00
4. Secured Roll Taxes (Object 8041)	4,797,387.06		4,797,387.06	4,929,605.00		4,929,605.00
5. Unsecured Roll Taxes (Object 8042)	597,885.84		597,885.84	455,861.00		455,861.00
6. Prior Years' Taxes (Object 8043)	(5,872.85)		(5,872.85)	0.00		0.00
7. Supplemental Taxes (Object 8044)	194,246.90		194,246.90	153,684.00		153,684.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(464,819.50)		(464,819.50)	(570,249.00)		(570,249.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	6,017.89		6,017.89	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	3,092,755.04		3,092,755.04	1,746,100.00		1,746,100.00
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-LCFF 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)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	8,313,693.10	0.00	8,313,693.10	6,749,224.00	0.00	6,749,224.00
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)	8,313,693.10	0.00	8,313,693.10	6,749,224.00	0.00	6,749,224.00



