

2022-23 BUDGET EXECUTIVE SUMMARY



PRESENTED FOR REVIEW & PUBLIC HEARING:

JUNE 14, 2022 BOARD MEETING

PRESENTED FOR APPROVAL:

JUNE 28, 2022 BOARD MEETING

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Panama-Buena Vista Union School District Executive Summary – 2022-23 Budget

Panama-Buena Vista Union School District (P-BVUSD) serves the residents of the City of Bakersfield. The District projects a student TK-8 enrollment of 18,955 as of the 2022-23 school year, being served at 19 elementary schools, five junior high schools, one TK-8 school, and one opportunity school. The budget summarizes the costs to provide the necessary services to support the District's school sites and operations.

The budget process starts in January of each year with the state of the State address by the Governor and continues through this adopted budget plan for the coming fiscal year. P-BVUSD, like most schools in California, is dependent upon the State for much of its revenue each year. The Proposed Budget for 2022-23 reflects information obtained from the Governor's May Revision released on May 20, 2022. It also reflects key guidance received from Kern County Superintendent of Schools (KCSOS), School Services of California (SSC), and the Fiscal Crisis Management and Assistance (FCMAT).

Local Control Funding Formula (LCFF)

On May 13, 2022, Gov. Gavin Newsom presented the May revision to the proposed state budget. The proposal includes a 6.56% statutory cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), as well as a 6.56% COLA to special education and all other programs outside the LCFF.

A Transitional Kindergarten funding add-on is proposed with a funding rate of \$2,813 per unit of average daily attendance (ADA) and will be subject to annual COLA increases. This proposed funding reflects an additional \$1.852 million in ongoing revenue. As with other measures of ADA for our school district, ADA for the TK add-on will be funded on the higher of current or prior year. The funding is conditioned on the district offering transitional kindergarten in the year it receives the funding. The District is committed to continue offering Transitional Kindergarten to all eligible students.

In addition, the proposed budget includes a one-time \$8 billion Discretionary Block Grant for Local Education Agencies for the 2022-23 fiscal year. This equates to approximately \$1,500 per ADA, which is approximately \$25 million for P-BVUSD. Expenditure of these funds is determined by the local governing board, and at this time does not include any additional plan or presentation requirements.

Because of a decline in statewide student enrollment, the state budget proposed to permanently alter the funding formula used to determine revenue for Districts relative to ADA. As proposed, our District will be funded on the better of current year, prior year, or the average of the three prior years' ADA. There is also a proxy measure for allowing the 2021-22 funded ADA to equal the 2021-22 enrollment multiplied by the District's 2019-20 attendance rate. This increased funding calculation will then be used in the calculation of the prior three years' average ADA.

Local Control Accountability Plan (LCAP)

In conjunction with the proposed 2022-23 budget, the District is also proposing an LCAP update, including an LCFF Budget Overview for Parents.

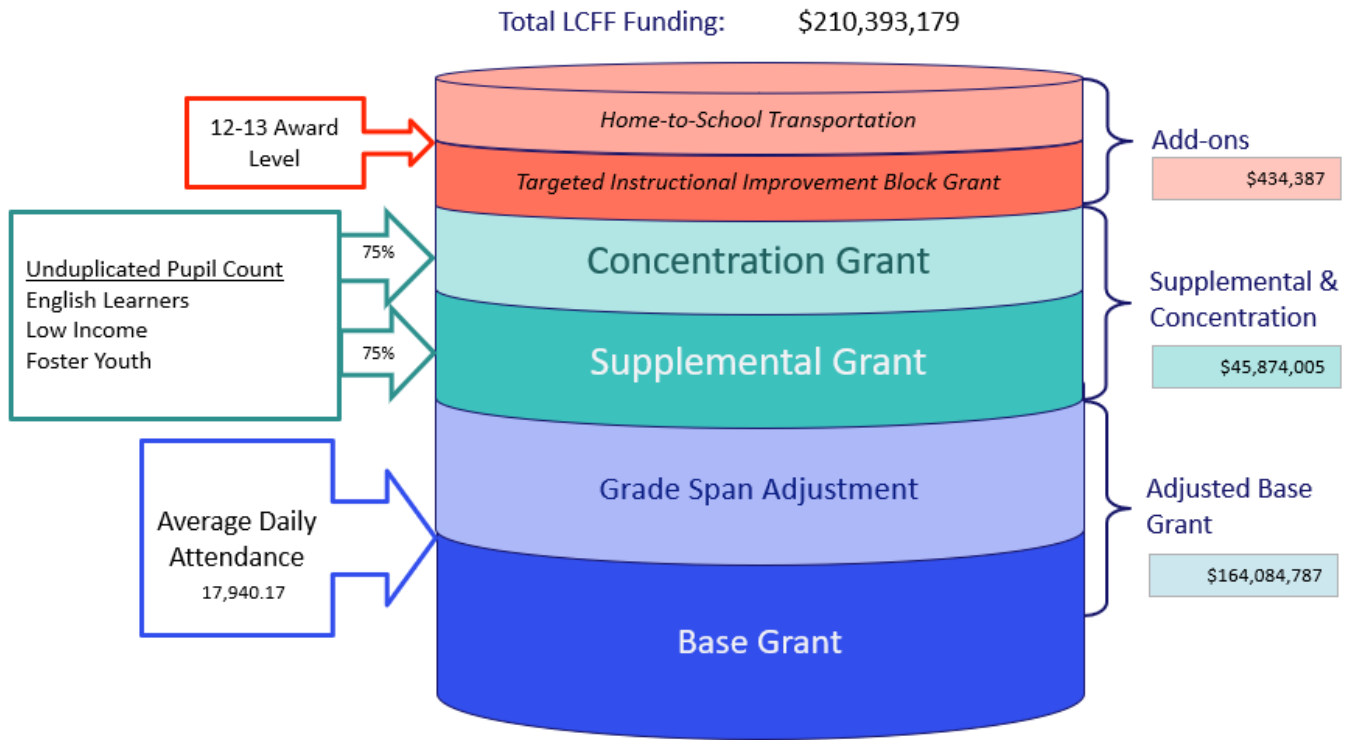
The Expenditure Tables, which can be found starting on Page 67 of the LCAP, reflect a total expenditure expectation of \$68,090,093. Of that total, \$58,057,649 are for Salary & Benefit costs, and \$10,032,444 are for Non-Personnel Costs (Books, Supplies, Professional Development, Consultants, Maintenance). The funding sources included in the LCAP are comprised of:

- **LCFF Funds:** \$46,791,781
 - Supplemental / Concentration Grant: \$45,874,005
 - Base Grant: \$917,776
- **Other State Funds:** \$5,348,633
- **Local Funds:** \$7,815,140
- **Federal Funds:** \$8,134,539

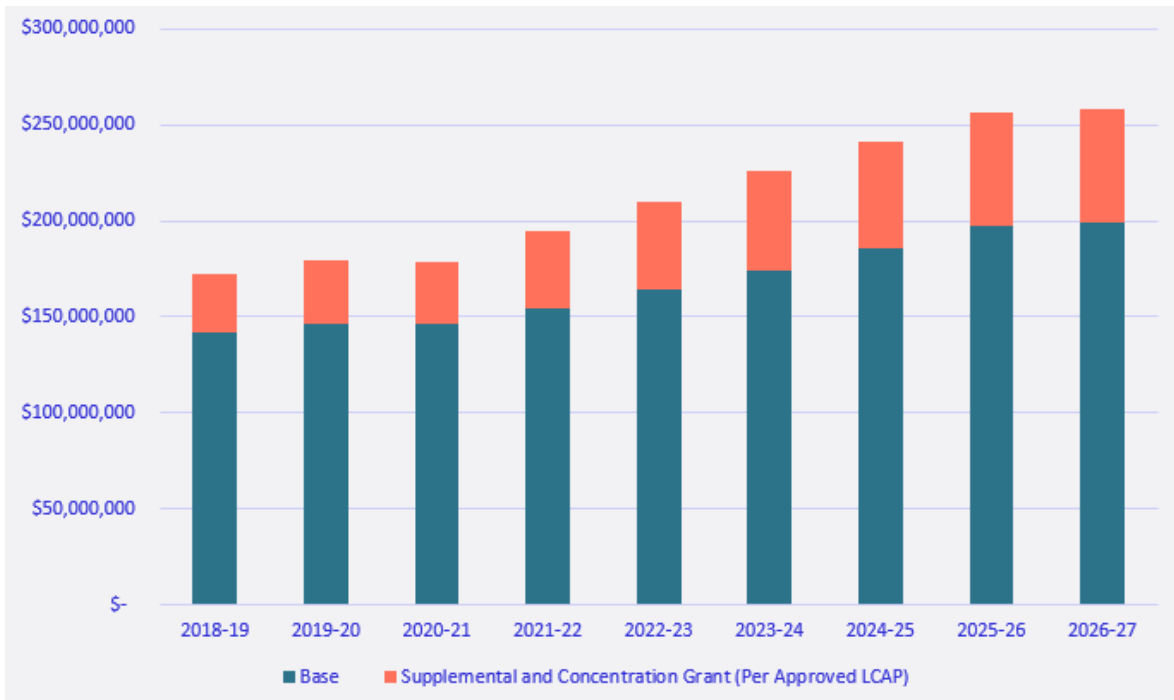
The LCAP is comprised of three goals, with expenditures allocated accordingly:

- **Goal 1:** Increase student achievement in all content areas to ensure student success in all content areas.
 - **Budgeted Expenditures:** \$41,719,838
- **Goal 2:** By 2023, 80% of our staff who have engaged in district and site professional learning will say they are more equipped to meet the needs of all students. The district will measure progress toward this goal with qualitative and quantitative data from questionnaires given to staff regarding implementation, which will also name which professional learning sessions staff have attended outside of pbvU.
 - **Budgeted Expenditures:** \$2,233,067
- **Goal 3:** Provide and maintain a safe, positive school climate that engages all stakeholders as measured by our annual survey data from students, parents, and staff supporting school climate and connectedness through action items that build students' capacity and skills in order for students to continue to grow in their social emotional development.
 - **Budgeted Expenditures:** \$24,137,188

Components of LCFF Entitlement



Base vs. Supplemental/Concentration Allocation



Reserves / Reserve Cap

The Government Finance Officers Association, a national organization representing federal, state, and local finance officials, recommends school districts and other local governments maintain reserves of at least two months of operating expenditures (approximately a 17% reserve) to mitigate revenue shortfalls and unanticipated expenditures. District Board Policy concurs with the GFOA recommendation, and the current Budget and Multi-Year Projection reflect meeting that reserve requirement.

Existing law imposes a 10% cap on the amount the District can maintain in our reserves in fiscal years immediately succeeding those in which the education rainy day funds (Public School System Stabilization Account) balance is at least 3% of TK-12 Proposition 98 funding. This condition was met with the 2021-22 deposit amount, triggering the local reserve cap for the 2022-23 fiscal year.

While there are exemptions from this reserve cap, P-BVUSD is not eligible for any of them. As such, the District requests that the Board of Trustees allow for the excess reserves to be committed. This requires Board action through a resolution, which will be presented for review and approval before the end of the fiscal year.

Special Education

The 2022-23 budget proposals significantly build on special education funding augmentations and other changes provided over the past three years.

The Special Education Base Rate is first increased by the estimated COLA of 6.56%, and then augmented by \$500 million, resulting in a 2022-23 base rate of \$820 (currently \$715) per ADA. The District's allocation will be based on ADA reported for the current year, most recent prior year or second most recent prior year (whichever is greater), multiplied by the base rate of \$820/ADA.

Educationally related mental health services funding will be allocated directly to the District based on current year second principal apportionment ADA for state funds, and prior year second principal apportionment ADA for federal funds, as the allowable use of these funds was changed in 2020-21 to include any behavioral or mental health service. In addition, a special education addendum to the LCAP will be developed and implemented in 2025-26 to promote program cohesion by linking special education and general education planning and to provide parents of students with disabilities a defined role in the LCAP development process.

**Panama - Buena Vista Union School District
Elementary & Junior High School Projected Enrollment
Fiscal Year Ending June 30, 2023**

School Site / Program	Principal	Projected Enrollment
Berkshire Elementary	Amy Mensing	901
Buena Vista Elementary	Daniel Hansford	783
Castle Elementary	Adam Straw	831
Hart Elementary	Daryl Newton	678
Highgate Elementary	Steve Johnson	527
Laurelglen Elementary	Robert Machado	572
Loudon Elementary	Jazmin Frias	691
McAuliffe Elementary	Jennifer Payne	641
Miller Elementary	Dan Bickham	991
Old River Elementary	Kathy Josephson	807
Panama Elementary	Brian Malavar	767
Reagan Elementary	Matt Kennedy	866
Sandrini Elementary	Morgan Hicks-Stout	600
Seibert Elementary	Becky Stambook	643
Sing Lum Elementary	Shawna Manning	745
Stine Elementary	Monica Hicks	607
Stockdale Elementary	MT Merickel	569
Van Horn Elementary	Trina Lovio	586
Whitley TK-8	Lisa Beasley	1,000
Williams Elementary	Dion Lovio	1,011
Actis Junior High	Patrick Spears	727
Stonecreek Junior High	Katrina Wilson	1,015
Tevis Junior High	Paul Coon	765
Thompson Junior High	Michael Brasier	742
Warren Junior High	Darryl Pope	890
Opportunity Program	Shelly Tiffin	13
Total Projected Enrollment		18,968

**Panama-Buena Vista Union School District
2022-23 Budget Calendar**

BOARD MEETING	DATE DUE	ITEM	DESCRIPTION	EDUCATION CODE
June 28, 2022	July 1st	Budget	School district budget due to County Office of Education.	42127(a)(2)
August 9, 2022	45 days after the Governor signs the annual Budget Act	Budget Revision #1	Not later than 45 days after the Governor signs the annual Budget Act, the school district shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act.	42127(i)(4)
N/A	August 15th	County superintendent approves, conditionally approves, or disapproves adopted district budget	If the budget is conditionally approved or disapproved, the county superintendent transmits recommendations, in writing, to the school district's governing board by August 15. The county superintendent may assign a fiscal advisor to assist the school district in developing a budget in compliance with the county's revisions. The county superintendent may also appoint a committee to examine and comment on the county superintendent's review and recommendations, subject to the requirement that the committee report its findings to the county superintendent no later than August 20. This committee is not a regional or state budget review committee	1623, 42127.1 through 42127.3, 42127(d)
N/A	First September Board Meeting	District governing board reviews county's recommendations and responds	If the school district's budget is disapproved by the county superintendent of schools, the school district governing board, in conjunction with the county superintendent, will review the county superintendent's recommendations at a regular meeting of the board and respond to those recommendations.	42127(i)(1)
September 13, 2022	September 15th	Unaudited Actual Data	District unaudited actual data, including Gann, due to County Office of Education.	42100(a), GC 7906(f)
September 13, 2022	First September Board Meeting	Gann Resolution	District adopts Gann resolution.	42132
December 13, 2022	December 15th	1st Interim	District first interim report due to County Office of Education - for reporting period ending October 31.	42131(a)(1) and (2)
December 15, 2022	December 15th	Comprehensive Annual Financial Report	District prior year audit due to County Office of Education, State Superintendent, and State Controller.	41020(h)
March 14, 2023	March 17th	2nd Interim	District second interim report due to County Office of Education - for reporting period ending January 31.	42131(a)(1) and (2)
May 23, 2023 (If needed)	June 1st	3rd Interim	If the district is certified as qualified or negative at second interim, a financial statement is required that covers the financial and budgetary status of the district for the period ending April 30 and projects fund and cash balances as of June 30.	42131(e)

Due dates are established in law unless otherwise noted.
In accordance with Government Code (GC) 6700, GC 6707, and GC 6803, if the due date falls on a Saturday, Sunday, or holiday, the reporting date shall be the following workday.
Unless stated otherwise, "days" means calendar days.

SSC School District and Charter School Financial Projection Dartboard 2022-23 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2022-23 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2021-22	2022-23	2023-24	2024-25	2025-26
Department of Finance Statutory COLA ¹	1.70%	6.56%	5.38%	4.02%	3.72%
Planning COLA	5.07% ²	6.56%	5.38%	4.02%	3.72%

LCFF GRADE SPAN FACTORS FOR 2022-23				
Entitlement Factors per ADA*	K-3	4-6	7-8	9-12
2021-22 Base Grants	\$8,093	\$8,215	\$8,458	\$9,802
Statutory COLA of 6.56%	\$531	\$539	\$555	\$643
Additional LCFF Investment of \$2.1 billion ³	\$266	\$270	\$278	\$322
2022-23 Base Grants	\$8,890	\$9,024	\$9,291	\$10,767
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$925	–	–	\$280
2022-23 Adjusted Base Grants ⁴	\$9,815	\$9,024	\$9,291	\$11,047

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2021-22	2022-23	2023-24	2024-25	2025-26
California CPI		6.55%	6.11%	3.14%	1.97%	2.31%
California Lottery	Unrestricted per ADA	\$163	\$163	\$163	\$163	\$163
	Restricted per ADA	\$65	\$65	\$65	\$65	\$65
Mandate Block Grant (District)	Grades K-8 per ADA	\$32.79	\$34.94	\$36.82	\$37.98	\$39.14
	Grades 9-12 per ADA	\$63.17	\$67.31	\$70.93	\$73.16	\$75.39
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$17.21	\$18.34	\$19.33	\$19.94	\$20.55
	Grades 9-12 per ADA	\$47.84	\$50.98	\$53.72	\$55.41	\$57.10
CalSTRS Employer Rate ⁵		16.92%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		22.91%	25.37%	25.20%	24.60%	23.70%
Unemployment Insurance Rate ⁶		0.50%	0.50%	0.20%	0.20%	0.20%
Minimum Wage ⁷		\$15.00	\$15.50	\$16.00	\$16.40	\$16.70

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$76,000	0 to 300
The greater of 4% or \$76,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Applies to Special Education, Child Nutrition, Foster Youth, Adults in Correctional Facilities Program, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

²Amount represents the 2021-22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020-21 unfunded statutory COLA of 2.31%.

³Amounts are estimated by SSC and are subject to change.

⁴Additional funding is provided for students who are designated as eligible for free and reduced-price meals, foster youth, English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

⁵California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2021-22 were brought down by a prior year \$2.3 billion payment from the state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

⁶Unemployment rate in 2021-22 and 2022-23 are final based on the 2021 Enacted State Budget, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)

⁷Minimum wage increases and are effective January 1 of the respective year.

Panama-Buena Vista Union School District
2022-23 Benefit Rates
(With prior year and next two years for comparison)

	Certificated Employees			
	21-22	22-23	23-24*	24-25*
<u>Variable Rate Statutory Benefits</u>				
STRS	16.9200%	19.1000%	19.1000%	19.1000%
Medicare	1.4500%	1.4500%	1.4500%	1.4500%
SUI	0.5000%	0.5000%	0.2000%	0.2000%
W/C	1.7136%	1.8326%	1.8326%	1.8326%
Total % of Gross Salary	20.5836%	22.8826%	22.5826%	22.5826%
<u>Fixed Rate Negotiated Benefits</u>	\$ 19,793	\$ 19,145	\$ 20,100	\$ 21,108

	>0.5 FTE Classified Employees (Greater than 4-Hours)			
	21-22	22-23	23-24*	24-25*
<u>Variable Rate Statutory Benefits</u>				
PERS	22.9100%	25.3700%	25.2000%	24.6000%
Medicare	1.4500%	1.4500%	1.4500%	1.4500%
OASDI	6.2000%	6.2000%	6.2000%	6.2000%
SUI	0.5000%	0.5000%	0.2000%	0.2000%
W/C	1.7136%	1.8326%	1.8326%	1.8326%
Total % of Gross Salary	32.7736%	35.3526%	34.8826%	34.2826%
<u>Fixed Rate Negotiated Benefits</u>	\$ 19,782	\$ 19,134	\$ 20,088	\$ 21,096

	<0.5 FTE Classified Employees			
	21-22	22-23	23-24	23-24
<u>Variable Rate Statutory Benefits</u>				
Defined Benefit	2.7000%	2.7000%	2.7000%	2.7000%
Medicare	1.4500%	1.4500%	1.4500%	1.4500%
OASDI	6.2000%	6.2000%	6.2000%	6.2000%
SUI	0.5000%	0.5000%	0.2000%	0.2000%
W/C	1.7136%	1.8326%	1.8326%	1.8326%
Total % of Gross Salary	12.5636%	12.6826%	12.3826%	12.3826%

*Multi-Year Projections (MYP) reflect STRS, PERS & Unemployment Insurance rates included in the "Schools Services of California School District and Charter School Financial Projection Dartboard: 2022-23 May Revision". Fixed-Rate Negotiated Benefits reflect a 5% increase per year.

DESCRIPTION OF FUNDS

Governmental Funds are those through which most governmental functions typically are financed. Governmental Fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance.

(01) GENERAL FUND is the chief operating fund for all districts. It is used to account for the ordinary operations of the District. All transactions except those accounted for in another fund are accounted for in this fund. Although it is tracked and budgeted separately, for Financial Statement presentation the following fund is combined with the General Fund:

(17) SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS is used primarily to provide for the accumulation of general fund moneys for general operating purposes other than for capital outlay (*Education Code* Section 42840). Amounts from this special reserve fund must first be transferred into the general fund or other appropriate fund before expenditures may be made (*Education Code* Section 42842).

Special Revenue Funds are used to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to the financing of particular activities, that compose a substantial portion of the inflows of the fund, and that are reasonably expected to continue.

(08) STUDENT ACTIVITY FUND is used for reporting Associated Student Body (ASB) activities. ASB activities are considered restricted because *Education Code* Section 48930 specifies that the purpose of ASBs is to conduct activities on behalf of the students for whom those funds are collected.

(12) CHILD DEVELOPMENT FUND is used to account separately for federal, State, and local revenues to operate child development programs and is to be used only for expenditures for the operation of child development programs.

(13) CAFETERIA FUND is used to account separately for federal, State, and local resources to operate the food service program (*Education Code* Sections 38090-38093) and is used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code* Sections 38091 and 38100).

Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

- (21) **BUILDING FUND** exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued.
- (25) **CAPITAL FACILITIES FUND** is used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approval (*Education Code* Sections 17620-17626 and *Government Code* Section 65995 et seq.). Expenditures are restricted to the purposes specified in *Government Code* Sections 65970-65981 or to the items specified in agreements with the developer (*Government Code* Section 66006).
- (35) **COUNTY SCHOOL FACILITIES FUND** is established pursuant to *Education Code* Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition IA), the 2002 State School Facilities Fund (Proposition 47), the 2004 State School Facilities Fund (Proposition 55), the 2006 State School Facilities Fund (Proposition 1D), or the 2016 State School Facilities Fund (Proposition 51), authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (*Education Code* Section 17070 et seq.).
- (40) **SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS** exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes (*Education Code* Section 42840).

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, principal and interest on general long-term obligations.

- (51) **BOND INTEREST & REDEMPTION FUND** is used for the repayment of bonds issued for a district (*Education Code* Sections 15125-15262).

Fiduciary Funds are used to account for assets held in trustee or agent capacity for others that cannot be used to support the District's own programs.

- (71) **RETIREE BENEFIT FUND** exists to account separately for amounts held in trust from salary reduction agreements, other irrevocable contributions for employees' retirement benefit payments, or both.

**Panama-Buena Vista Union School District
General Fund (01)**

	2021-22 Estimated Actuals			2022-23 Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Revenues:						
LCFF State Aid Sources	\$ 196,033,653	\$ -	\$ 196,033,653	\$ 237,314,634	\$ -	\$ 237,314,634
Federal Revenue	-	46,844,855	46,844,855	-	15,755,727	15,755,727
Other State Revenue	3,504,755	31,199,525	34,704,280	3,477,065	31,487,656	34,964,721
State STRS On-Behalf Contribution	-	9,817,237	9,817,237	-	7,746,375	7,746,375
Other Local Revenue	3,691,389	1,411,774	5,103,163	850,000	721,860	1,571,860
Total Revenues	203,229,797	89,273,391	292,503,188	241,641,699	55,711,618	297,353,317
Expenditures:						
Certificated Salaries	62,403,512	43,165,285	105,568,797	84,974,499	27,296,991	112,271,490
Classified Salaries	24,275,698	14,243,776	38,519,474	29,190,494	17,657,073	46,847,567
Employee Benefits	41,162,245	34,220,373	75,382,618	56,262,339	31,115,741	87,378,080
Materials & Supplies	9,736,887	11,136,166	20,873,053	9,372,303	11,515,978	20,888,281
Services & Other Operating Expenses	12,832,057	6,298,590	19,130,647	12,868,779	8,499,831	21,368,610
Capital Outlay	782,836	733,363	1,516,199	5,843,840	635,334	6,479,174
Other Outgo	210,000	1,200,000	1,410,000	210,000	1,200,000	1,410,000
Transfer of Indirect Costs	(4,185,356)	3,845,222	(340,134)	(3,758,050)	3,410,050	(348,000)
Total Expenditures	147,217,879	114,842,775	262,060,654	194,964,204	101,330,998	296,295,202
Excess/(Deficit) of Revenues Over Expenditures	56,011,918	(25,569,384)	30,442,534	46,677,495	(45,619,380)	1,058,115
Other Financing Sources (Uses):						
Interfund Transfer Out to Special Reserve Fund (40)	(16,000,000)	-	(16,000,000)	-	-	-
Interfund Transfer Out to Debt Service Fund	(1,764,706)	-	(1,764,706)	(1,764,706)	-	(1,764,706)
Contributions to Restricted Programs	(34,232,947)	34,232,947	-	(40,887,435)	40,887,435	-
Total Other Financing Sources/(Uses)	(51,997,653)	34,232,947	(17,764,706)	(42,652,141)	40,887,435	(1,764,706)
Net Increase/(Decrease) in Fund Balance	4,014,265	8,663,563	12,677,828	4,025,354	(4,731,945)	(706,591)
Beginning Fund Balance	50,209,030	6,950,725	57,159,755	54,223,295	15,614,288	69,837,583
Ending Fund Balance	\$ 54,223,295	\$ 15,614,288	\$ 69,837,583	\$ 58,248,649	\$ 10,882,343	\$ 69,130,992

**Panama-Buena Vista Union School District
General Fund Multi-Year Projection**

	Projected Actuals 2021-22	Budget 2022-23	Budget 2023-24	Budget 2024-25
Revenues:				
LCFF State Aid Sources	\$ 196,033,653	\$ 237,314,634	\$ 228,478,904	\$ 243,296,325
Federal Revenue	46,844,855	15,755,727	14,780,446	9,780,446
Other State Revenue	34,704,280	32,893,859	32,355,076	33,864,314
State STRS On-Behalf Contribution	9,817,237	9,817,237	9,817,237	9,817,237
Other Local Revenue	5,103,163	1,571,860	1,571,860	1,571,860
Total Revenues	292,503,188	297,353,317	287,003,523	298,330,181
Expenditures:				
Certificated Salaries	105,568,798	112,271,490	114,213,184	115,450,493
Classified Salaries	38,519,473	46,847,567	47,052,567	47,795,997
Employee Benefits	75,382,618	87,378,080	89,033,102	91,090,312
Materials & Supplies	20,873,053	20,888,281	18,573,336	18,064,124
Services & Other Operating Expenses	19,130,647	21,368,610	18,873,376	18,123,376
Capital Outlay	1,516,200	6,479,174	1,479,174	4,979,174
Other Outgo	1,410,000	1,410,000	1,410,000	1,410,000
Transfer of Indirect Costs	(340,135)	(348,000)	(348,000)	(348,000)
Total Expenditures	262,060,654	296,295,202	290,286,739	296,565,476
Excess/(Deficit) of Revenues Over Expenditures	30,442,534	1,058,115	(3,283,217)	1,764,706
Other Financing Sources (Uses):				
Interfund Transfer Out to Special Reserve Fund (40) - QZAB	(1,764,706)	(1,764,706)	(1,764,706)	(1,764,706)
Interfund Transfer Out to Special Reserve Fund (40) - One Time	(16,000,000)	-	-	-
Total Other Financing Sources/(Uses)	(17,764,706)	(1,764,706)	(1,764,706)	(1,764,706)
Net Increase/(Decrease) in Fund Balance	12,677,828	(706,591)	(5,047,923)	(0)
Beginning Fund Balance	57,159,755	69,837,583	69,130,991	64,083,068
Ending Fund Balance	\$ 69,837,583	\$ 69,130,991	\$ 64,083,068	\$ 64,083,068

Components of Fund Balance:	2021-22	2022-23	2023-24	2023-24
Non Spendable Reserves	\$ 764,021	\$ 764,021	\$ 764,021	\$ 764,021
Restricted Fund Balance	15,614,288	10,882,342	8,289,391	8,289,391
Committed Fund Balance	45,064,513	48,542,830	46,268,112	46,079,750
Reserve for Uncertainties	8,394,761	8,941,798	8,761,544	8,949,906
Total General Fund Balance	\$ 69,837,583	\$ 69,130,991	\$ 64,083,068	\$ 64,083,068
Reserves by Percent of Expenditures	3.00%	3.00%	3.00%	3.00%
Total Available Reserves Standard Met?	YES	YES	YES	YES

General Fund Available Fund Balance	\$ 53,459,274	\$ 57,484,628	\$ 55,029,656	\$ 55,029,656
Special Reserve Available Fund Balance	2,051,009	2,066,009	2,081,009	2,096,009
Total Available Unrestricted Fund Balance	\$ 55,510,283	\$ 59,550,637	\$ 57,110,665	\$ 57,125,665
Available Fund Balance as a % of Expenditures	19.84%	19.98%	19.56%	19.15%

**Panama-Buena Vista Union School District
Child Development Fund (12)**

	Estimated Actuals 2021-22	Budget 2022-23
Revenues:		
Federal Revenue	\$ -	\$ -
California State Preschool Program	1,118,265	1,118,265
Other Local Revenue		
Day Care Fees	2,214,719	2,500,000
Early Stars Grant	5,000	5,000
Interest Income	2,644	3,000
Total Revenues	3,340,628	3,626,265
Expenditures:		
Certificated Salaries	221,464	233,010
Classified Salaries	1,753,022	2,008,907
Employee Benefits	906,000	972,103
Materials & Supplies	300,504	235,607
Services & Other Operating Expenditures	112,788	112,790
Capital Outlay	-	-
Transfer of Indirect Costs	50,301	48,000
Total Expenditures	3,344,079	3,610,417
Excess/(Deficit) of Revenues Over Expenditures	(3,451)	15,848
Other Financing Sources/(Uses):		
Transfer from General Fund	-	-
Net Increase/(Decrease) in Fund Balance	(3,451)	15,848
Beginning Fund Balance	324,078	320,627
Ending Fund Balance	\$ 320,627	\$ 336,475

**Panama-Buena Vista Union School District
Cafeteria Special Revenue Fund (13)**

	Estimated Actuals 2021-22	Budget 2022-23
Revenues:		
Federal National School Lunch Program	\$ 10,143,824	\$ 10,750,000
State National School Lunch Program	488,592	704,000
Other Local Revenue		
Lunch Sales	13,151	19,411
Interest Income	13,000	14,357
Total Revenues	10,658,567	11,487,768
Expenditures:		
Certificated Salaries	\$ -	\$ -
Classified Salaries	3,321,559	3,608,442
Employee Benefits	2,258,569	2,367,918
Materials & Supplies	5,475,377	4,763,857
Services & Other Operating Expenditures	103,058	132,780
Capital Outlay	14,139	122,392
Transfer of Indirect Costs	289,834	300,000
Total Expenditures	11,462,536	11,295,389
Excess/(Deficit) of Revenues Over Expenditures	(803,969)	192,379
Other Financing Sources/(Uses):		
Transfer from General Fund	-	-
Net Increase/(Decrease) in Fund Balance	(803,969)	192,379
Beginning Fund Balance	3,065,745	2,261,776
Ending Fund Balance	\$ 2,261,776	\$ 2,454,155

**Panama-Buena Vista Union School District
Special Reserve Fund for Other Than Capital Outlay (17)**

	Estimated Actuals 2021-22	Budget 2022-23
Revenues:		
Interest Income	\$ 15,000	\$ 15,000
Total Revenues	15,000	15,000
Expenditures:		
Total Expenditures	-	-
Excess/(Deficit) of Revenues Over Expenditures	15,000	15,000
Other Financing Sources/(Uses):		
Transfer to General Fund	-	-
Total Other Financing Sources/(Uses)	-	-
Net Increase/(Decrease) in Fund Balance	15,000	15,000
Beginning Fund Balance	2,036,009	2,051,009
Ending Fund Balance	\$ 2,051,009	\$ 2,066,009

Capital Facilities Projects (Funds 21, 25, 35, 40)

Capital Project Funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets. Capital Project Funds include the Building Fund, Capital Facilities Fund, County School Facilities Fund and the Special Reserve Fund for Capital Outlay Projects. These funds are budgeted on a multi-year basis. At the end of each year, available balances will roll forward and become part of the subsequent year's budget. Major projects in these funds include:

Dolores S. Whitley TK-8

- The newly renamed Whitley TK-8 will welcome its first class of 7th grade students back on campus for the 2022-23 school year. Funds are budgeted to continue construction on the Junior High campus and new school garden.

Castle, Hart & Actis Modernization

- Plans are being developed to modernize Castle Elementary, Hart Elementary and Actis Junior High Schools. These projects are budgeted to be completed in the 2022-23 year.

Transitional Kindergarten

- As the age eligibility for Transitional Kindergarten continues to expand, facility needs will also grow. Funds are budgeted in the multi-year projection to modernize and construct facilities appropriate for our youngest students.

Portable Classrooms

- Portable classrooms will continue to be placed District-wide as a response to enrollment and to best support school site staffing needs.

New School Sites

- Funds are being set aside to purchase additional school sites. One new site was purchased in 2021-22 and major construction on the newest school is anticipated to begin in 2023-24.

Deferred Maintenance Projects

- Funds are being set aside to provide opportunities for continued deferred maintenance projects at all school sites.

**Panama-Buena Vista Union School District
Capital Facilities Funds Summary (21, 25, 35, 40)**

	Estimated Actuals 2021-22	Budget 2022-23	Budget 2023-24	Budget 2024-25	Budget MYP Totals
Revenues:					
Interest Income	\$ 191,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 641,000
Developer Fees	1,500,000	4,000,000	4,786,000	4,846,000	15,132,000
Proceeds from OPSC*	13,578,879	-	28,500,000	-	42,078,879
Total Revenues	15,269,879	4,150,000	33,436,000	4,996,000	57,851,879
Expenditures:					
New School # 26	1,455,000	1,455,000	26,000,000	23,983,000	52,893,000
Transitional Kindergarten	-	-	2,474,369	11,797,000	14,271,369
New School Sites (Land)	11,100,000	-	-	-	11,100,000
Portable Classrooms	2,800,000	2,000,000	2,000,000	2,000,000	8,800,000
Modernization - Castle Elementary	736,000	6,628,000	-	-	7,364,000
Modernization - Hart Elementary	664,000	5,972,240	-	-	6,636,240
Deferred Maintenance Projects	1,532,000	1,500,000	1,500,000	1,500,000	6,032,000
Modernization - Actis Junior High	335,000	3,937,857	-	-	4,272,857
Dolores S. Whitley School Expansion (TK-8)	2,700,000	1,500,000	-	-	4,200,000
Miller Special Services Pre-K Center	2,600,000	-	-	-	2,600,000
Highgate Elementary	2,537,102	-	-	-	2,537,102
District Office South Portables	2,400,000	-	-	-	2,400,000
School Intercom System Modernization	1,006,152	-	-	-	1,006,152
Safety & Security Projects	912,962	-	-	-	912,962
Modernization - Tevis Junior High	782,000	-	-	-	782,000
District Bus Parking Expansion	650,000	-	-	-	650,000
Developer Fee Administration	136,000	136,000	136,000	139,000	547,000
Traffic Lights (Schirra/Ashe)	400,000	-	-	-	400,000
Modernization - Warren Junior High	300,000	-	-	-	300,000
Modernization - Panama Elementary	229,307	-	-	-	229,307
Opportunity School Relocation	227,180	-	-	-	227,180
COP Debt Service - Principal	945,000	985,000	1,035,000	1,080,000	4,045,000
COP Debt Service - Interest	939,119	890,675	840,175	787,300	3,457,269
Cost of Bond Issuance	220,000	-	-	220,000	440,000
Total Expenditures	35,606,822	25,004,772	33,985,544	41,506,300	136,103,438
Excess/(Deficit) of Revenues Over Expenditures	(20,336,943)	(20,854,772)	(549,544)	(36,510,300)	(78,251,559)
Other Financing Sources/(Uses):					
Proceeds from Sale of Bonds (Measure H)	22,000,000	-	-	22,000,000	44,000,000
Transfer from Fund 01 (QZAB**)	1,764,706	1,764,706	1,764,706	1,764,706	7,058,824
Transfer from Fund 01 (One-Time)	16,000,000	-	-	-	16,000,000
Total Other Financing Sources/(Uses)	39,764,706	1,764,706	1,764,706	23,764,706	67,058,824
Net Increase/(Decrease) in Fund Balance	19,427,763	(19,090,066)	1,215,162	(12,745,594)	(11,192,735)
Beginning Fund Balance	30,737,687	50,165,450	31,075,384	32,290,546	30,737,687
Ending Fund Balance	\$ 50,165,450	\$ 31,075,384	\$ 32,290,546	\$ 19,544,952	\$ 19,544,952

*OPSC: Office of Public School Construction

**QZAB: Qualified Zone Academy Bond

Components of Ending Fund Balance:

Restricted (QZAB**)	\$ 15,886,521
Unrestricted (Available for Capital Projects)	3,658,431
Total Ending Fund Balance:	\$ 19,544,952

**Panama-Buena Vista Union School District
Building Fund (21)**

	Estimated Actuals 2021-22	Budget 2022-23	Budget 2023-24	Budget 2024-25	Budget MYP Totals
Revenues:					
Interest Income	\$ 24,000	\$ -	\$ -	\$ -	\$ 24,000
Other Local Income	-	-	-	-	-
Total Revenues	24,000	-	-	-	24,000
Expenditures:					
New School # 26	-	-	-	9,983,000	9,983,000
Transitional Kindergarten	-	-	2,474,369	11,797,000	14,271,369
Modernization Tevis	782,000	-	-	-	782,000
Modernization - Castle Elementary	736,000	6,628,000	-	-	7,364,000
Modernization - Hart Elementary	664,000	5,972,240	-	-	6,636,240
Modernization - Actis Junior High	335,000	3,937,857	-	-	4,272,857
Highgate Elementary	2,537,102	-	-	-	2,537,102
School Intercom System Modernization	1,006,152	-	-	-	1,006,152
Safety & Security Projects	372,962	-	-	-	372,962
Modernization - Warren Junior High	300,000	-	-	-	300,000
Modernization - Panama Elementary	229,307	-	-	-	229,307
Deferred Maintenance Projects	32,000	-	-	-	32,000
Cost of Bond Issuance	220,000	-	-	220,000	440,000
Total Expenditures	7,214,523	16,538,097	2,474,369	22,000,000	48,226,989
Excess/(Deficit) of Revenues Over Expenditures	(7,190,523)	(16,538,097)	(2,474,369)	(22,000,000)	(48,202,989)
Other Financing Sources/(Uses):					
Proceeds from Sale of Bonds (Measure H)	22,000,000	-	-	22,000,000	44,000,000
Total Other Financing Sources/(Uses)	22,000,000	-	-	22,000,000	44,000,000
Net Increase/(Decrease) in Fund Balance	14,809,477	(16,538,097)	(2,474,369)	-	(4,202,989)
Beginning Fund Balance	4,202,989	19,012,466	2,474,369	-	4,202,989
Ending Fund Balance	\$ 19,012,466	\$ 2,474,369	\$ -	\$ -	\$ -

**Panama-Buena Vista Union School District
Capital Facilities Fund (25)**

	Estimated Actuals 2021-22	Budget 2022-23	Budget 2023-24	Budget 2024-25	Budget MYP Totals
Revenues:					
Interest Income	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 240,000
Developer Fees	1,500,000	4,000,000	4,786,000	4,846,000	15,132,000
Total Revenues	1,560,000	4,060,000	4,846,000	4,906,000	15,372,000
Expenditures:					
Portable Classrooms	2,800,000	2,000,000	2,000,000	2,000,000	8,800,000
New School Sites	7,000,000	-	-	-	7,000,000
Opportunity School Relocation	227,180	-	-	-	227,180
COP Debt Service - Principal	945,000	985,000	1,035,000	1,080,000	4,045,000
COP Debt Service - Interest	939,119	890,675	840,175	787,300	3,457,269
Developer Fee Administration	136,000	136,000	136,000	139,000	547,000
Total Expenditures	12,047,299	4,011,675	4,011,175	4,006,300	24,076,449
Excess/(Deficit) of Revenues Over Expenditures	(10,487,299)	48,325	834,825	899,700	(8,704,449)
Other Financing Sources/(Uses):					
Total Other Financing Sources/(Uses)	-	-	-	-	-
Net Increase/(Decrease) in Fund Balance	(10,487,299)	48,325	834,825	899,700	(8,704,449)
Beginning Fund Balance	10,833,179	345,880	394,205	1,229,030	10,833,179
Ending Fund Balance	\$ 345,880	\$ 394,205	\$ 1,229,030	\$ 2,128,730	\$ 2,128,730

**Panama-Buena Vista Union School District
County School Facilities Fund (35)**

	Estimated Actuals 2021-22	Budget 2022-23	Budget 2023-24	Budget 2024-25	Budget MYP Totals
Revenues:					
Interest Income	\$ 17,000	\$ -	\$ -	\$ -	\$ 17,000
Proceeds from OPSC*	13,578,879	-	28,500,000	-	42,078,879
Total Revenues	13,595,879	-	28,500,000	-	42,095,879
Expenditures:					
	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess/(Deficit) of Revenues Over Expenditures	13,595,879	-	28,500,000	-	42,095,879
Other Financing Sources/(Uses):					
Transfer to Fund 40	(13,595,879)	-	(28,500,000)	-	(42,095,879)
Net Increase/(Decrease) in Fund Balance	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

*OPSC: Office of Public School Construction

**Panama-Buena Vista Union School District
Special Reserve Fund for Capital Outlay Projects (40)**

	Estimated Actuals 2021-22	Budget 2022-23	Budget 2023-24	Budget 2024-25	Budget MYP Totals
Revenues:					
Interest Income	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 360,000
Total Revenues	90,000	90,000	90,000	90,000	360,000
Expenditures:					
New School #26	1,455,000	1,455,000	26,000,000	14,000,000	42,910,000
Deferred Maintenance Projects	1,500,000	1,500,000	1,500,000	1,500,000	6,000,000
Dolores S. Whitley School Expansion (TK-8)	2,700,000	1,500,000	-	-	4,200,000
New School Sites (Land)	4,100,000	-	-	-	4,100,000
Miller Special Services Pre-K Center	2,600,000	-	-	-	2,600,000
District Office South Portables	2,400,000	-	-	-	2,400,000
District Bus Parking Expansion	650,000	-	-	-	650,000
Safety & Security Projects	540,000	-	-	-	540,000
Traffic Lights (Schirra/Ashe)	400,000	-	-	-	400,000
Total Expenditures	16,345,000	4,455,000	27,500,000	15,500,000	63,800,000
Excess/(Deficit) of Revenues Over Expenditures	(16,255,000)	(4,365,000)	(27,410,000)	(15,410,000)	(63,440,000)
Other Financing Sources/(Uses):					
Transfer from Fund 01 (QZAB**)	1,764,706	1,764,706	1,764,706	1,764,706	7,058,824
Transfer from Fund 01 (One-Time)	-	16,000,000			16,000,000
Transfer from Fund 35	13,595,879	-	28,500,000	-	42,095,879
Net Increase/(Decrease) in Fund Balance	(894,415)	13,399,706	2,854,706	(13,645,294)	1,714,703
Beginning Fund Balance	15,701,519	14,807,104	28,206,810	31,061,516	15,701,519
Ending Fund Balance	\$ 14,807,104	\$ 28,206,810	\$ 31,061,516	\$ 17,416,222	\$ 17,416,222

**QZAB: Qualified Zone Academy Bond

Components of Ending Fund Balance:

Restricted (QZAB**)	15,886,521
Unrestricted (Available for Capital Projects)	1,529,701
Total Ending Fund Balance:	<u><u>17,416,222</u></u>

**Panama-Buena Vista Union School District
Bond Interest and Redemption Fund (51)**

	Estimated Actuals 2021-22	Budget 2022-23
Revenues:		
Local Property Tax Revenue	\$ 7,948,723	\$ 7,786,014
Interest Income	17,000	17,000
Total Revenues	7,965,723	7,803,014
Expenditures:		
Debt Service - Interest	4,480,000	4,435,000
Debt Service - Principal	3,485,723	3,368,014
Total Expenditures	7,965,723	7,803,014
Excess/(Deficit) of Revenues Over Expenditures	-	-
Other Financing Sources/(Uses):		
Transfer from General Fund	-	-
Bond Proceeds	-	-
Total Other Financing Sources/(Uses)	-	-
Net Increase/(Decrease) in Fund Balance	-	-
Beginning Fund Balance	8,380,736	8,380,736
Ending Fund Balance	\$ 8,380,736	\$ 8,380,736

**Panama-Buena Vista Union School District
Retiree Benefit Fund (71)**

	Estimated Actuals 2021-22	Budget 2022-23
Revenues:		
District Premium Contribution	\$ 452,000	\$ 479,900
Total Revenues	452,000	479,900
Expenditures:		
Services & Other Operating Expenditures	7,737	12,000
Total Expenditures	7,737	12,000
Excess/(Deficit) of Revenues Over Expenditures	444,263	467,900
Other Financing Sources/(Uses):	-	-
Net Increase/(Decrease) in Net Position	444,263	467,900
Beginning Net Position	4,737,687	5,181,950
Ending Net Position	\$ 5,181,950	\$ 5,649,850

**Panama-Buena Vista Union School District
Full-Time Equivalents by Position**

Job Class	Job Title		2021-22 Budget		2022-23 Proposed		Explanation of Change
			Revision #3	Change	Budget		
Certificated Employees							
1101	Superintendent	④	1.000	-	1.000		
1103	Assistant Superintendent Instructional Services	④	1.000	-	1.000		
1104	Assistant Superintendent Educational Services	④	1.000	-	1.000		
1105	Assistant Superintendent Human Resources	④	1.000	-	1.000		
1106	Assistant Superintendent Special Education	④	1.000	-	1.000		
1116	Assistant Director Special Education	④	3.000	-	3.000		
1117	Director Consolidated Programs	④	1.000	-	1.000		
1118	Director Innovation & Improvement	④	1.000	-	1.000		
1119	Director Professional Development	④	1.000	-	1.000		
1120	Director Assessment, Curriculum & Technology	④	1.000	-	1.000		
1121	Director Special Education	④	3.000	-	3.000		
1122	Director Health, Safety & Wellness	④	1.000	-	1.000		
1123	Director Instructional Services	④	3.000	-	3.000		
1124	Assistant Director Health, Safety & Wellness	④	-	1.000	1.000		Closed Program Specialist
1132	Administrator Visual & Performing Arts	④	1.000	-	1.000		
1133	Administrator Opportunity Class	④	1.000	-	1.000		
1181	Elementary School Principal	④	20.000	(1.000)	19.000		Moved to Whitley TK-8
1182	Elementary Assistant Principal	④	20.000	(1.000)	19.000		Moved to Whitley TK-8
1183	Junior High School Principal	④	5.000	-	5.000		
1184	Junior High Assistant Principal	④	6.000	-	6.000		
1186	TK-8 Principal	④	-	1.000	1.000		Moved from Elementary Principal
1187	TK-8 Assistant Principal	④	-	2.000	2.000		Moved from Elementary AP. Increased +1.
1200	Program Specialist	④	12.000	(1.000)	11.000		Moved to Assistant Director - HSW
1205	Psychologist	④	25.000	2.000	27.000		Special Education support
1206	Intervention Counselor	④	6.000	-	6.000		
1207	Counselor Junior High	④	5.000	-	5.000		
1211	Director Extended Learning Programs	④	1.000	-	1.000		
1213	Coordinator Instructional Services	④	6.000	-	6.000		
1214	Social Worker I	④	2.000	-	2.000		

**Panama-Buena Vista Union School District
Full-Time Equivalents by Position**

Job Class	Job Title		2021-22 Budget		2022-23	Explanation of Change
			Revision #3	Change	Proposed Budget	
1215	Social Worker II	④	4.000	-	4.000	
1216	Audiologist	④	1.000	-	1.000	
1217	Coordinator Extended Learning	④	-	7.000	7.000	New ELOP Program
2001	General Education Teacher	①	683.000	23.000	706.000	Whitley TK-8 Teachers, Increases at JHS
2001-9	Teacher on Special Assignment	①	17.000	(13.000)	4.000	Elimination of Independent Study TOSA
2003	Opportunity Class Teacher	③	3.000	(1.000)	2.000	Reduction of teachers at Opportunity
2011	Instruction Intervention Teacher	③	17.700	(1.820)	15.880	Reduction of Title I funded positions
2021	Gifted & Talented Education Teacher	③	3.000	-	3.000	
2022	Music Teacher - Junior High	③	9.000	1.000	10.000	Whitley TK-8 Teacher
2025	Academic Coach	③	33.000	1.000	34.000	Increase of Title I funded position
2028	Special Day Class - MM Teacher	②	26.000	1.000	27.000	Special Education support
2029	Special Day Class - MS Teacher	②	48.000	11.000	59.000	Special Education support
2030	IIC Teacher MM Dual	②	16.000	-	16.000	
2031	IIC Teacher MM	②	41.000	-	41.000	
2032	Itinerant Teacher	②	2.000	-	2.000	
2122	Music Teacher - Elementary	③	22.000	-	22.000	
2130	Title I Program Specialist	④	2.000	-	2.000	
2132	English Language Program Specialist	④	2.000	-	2.000	
2206	Nurse	④	19.000	3.000	22.000	School site support
2220	Speech Pathologist	④	31.454	2.866	34.320	Special Education support
2223	Speech Specialist	④	7.000	-	7.000	
Certificated Total			1,116.154	37.046	1,153.200	
Classified Employees						
3104	Assistant Superintendent Business Services	⑤	1.000	-	1.000	
3115	Director Fiscal Services	⑤	1.000	-	1.000	
3116	Director Information Security & Technology (IST)	⑤	1.000	-	1.000	
3118	Director Maintenance, Operation & Grounds (MOG)	⑤	1.000	-	1.000	
3119	Director Facilities & Planning	⑤	1.000	-	1.000	
3120	Director Nutrition	⑤	1.000	-	1.000	
3121	Director Transportation	⑤	1.000	-	1.000	

**Panama-Buena Vista Union School District
Full-Time Equivalents by Position**

Job Class	Job Title		2021-22 Budget		2022-23 Proposed		Explanation of Change
			Revision #3	Change	Budget		
1112	Director Human Resources	⑤	1.000	-	1.000		
3123	Director Communications & Parent Engagement	⑤	1.000	-	1.000		
3132	IST Manager	⑤	1.000	-	1.000		
3133	Accounting Manager	⑤	1.000	-	1.000		
3134	Purchasing Manager	⑤	1.000	-	1.000		
3135	Human Resource Manager	⑤	1.000	-	1.000		
3137	Maintenance Manager	⑤	1.000	-	1.000		
3138	HWSRM Safety Manager	⑤	2.000	-	2.000		
3140	Fiscal Services Coordinator	⑤	1.000	-	1.000		
3148	Transportation Supervisor	⑤	1.000	-	1.000		
3151	Nutrition Services Manager	⑤	1.000	-	1.000		
3153	Facility Operations Manager	⑤	1.000	-	1.000		
3155	Payroll Supervisor	⑤	1.000	-	1.000		
3156	Fleet Supervisor	⑤	1.000	-	1.000		
3157	Campus Safety Supervisor	⑤	6.000	4.000	10.000	Increase JHS Support. 2 at each JHS	
3158	Lead Maintenance Technician	⑤	2.000	-	2.000		
3159	Landscape & Grounds Supervisor	⑤	1.000	-	1.000		
3161	Facilities Project Manager	⑤	1.000	-	1.000		
3162	Facilities Project Specialist	⑤	1.000	-	1.000		
3300	Curriculum Lab Clerk	⑤	1.000	-	1.000		
3303	Library Media Clerk	⑤	25.000	-	25.000		
3305	School/Site Clerk Elementary	⑤	33.000	1.000	34.000	Miller Pre-K Support	
3306	School/Site Clerk Secondary	⑤	10.000	-	10.000		
3307	Site Clerk - 11 Month	⑤	1.875	0.005	1.880	Rounding	
3308	Site Clerk - 12 Month	⑤	1.000	-	1.000		
3309	Administrative Clerk	⑤	6.000	1.000	7.000	Transition from Account Clerk	
3311	Receptionist - District	⑤	1.000	-	1.000		
3312	Human Resources Assistant	⑤	4.000	1.000	5.000	Increase HR Support	
3313	Human Resources Assistant Senior	⑤	1.000	-	1.000		
3315	Administrative Clerk - 11 Month	⑤	0.500	-	0.500		

**Panama-Buena Vista Union School District
Full-Time Equivalents by Position**

Job Class	Job Title		2021-22 Budget		2022-23 Proposed		Explanation of Change
			Revision #3	Change	Budget		
3317	ACES Administrative Assistant/Program Mentor	⑤	1.000	1.000	2.000	Increase to ELOP/ACES Program support	
3318	Human Resources Technician	⑤	3.000	-	3.000		
3320	Administrative Assistant - MOG	⑤	2.000	-	2.000		
3321	Technology Media Clerk	⑤	2.000	-	2.000		
3322	Educational Materials Clerk	⑤	1.000	-	1.000		
3323	HSRM Assistant	⑤	1.000	-	1.000		
3324	Bilingual Site Clerk	⑤	-	1.000	1.000	Increase to Categorical Program support	
3325	ELOP/ACES Program Manager	⑤	-	13.000	13.000	Transferred from ACES Program	
3326	ELOP/ACES Program Leader	⑤	-	41.000	41.000	Transferred from ACES Program	
3330	Day Care Manager	⑤	14.182	(0.062)	14.120	Rounding	
3331	Supervision Aide	⑤	24.085	0.025	24.110	Rounding	
3332	ACES After School Program Leader	⑤	22.724	(22.724)	-	Transferred to ELOP/ACES Program	
3333	ACES After School Program Manager	⑤	10.075	(10.075)	-	Transferred to ELOP/ACES Program	
3336	Account Clerk	⑤	2.000	(1.000)	1.000	Transition to Administrative Clerk	
3337	Account Clerk Senior	⑤	11.000	1.000	12.000	Increase Fiscal Services support	
3338	Accounting Technician	⑤	4.000	1.000	5.000	Increase Fiscal Services support	
3339	Staff Accountant	⑤	3.000	-	3.000		
3340	Pre-Kindergarten Associate Instructor Aide	⑤	3.845	(0.015)	3.830	Rounding	
3341	Pre-Kindergarten Instructor/Site Supervisor	⑤	4.000	-	4.000		
3342	Pre-Kindergarten Aide	⑤	5.159	0.011	5.170	Rounding	
3345	Cafeteria Manager I	⑤	25.000	-	25.000		
3346	Cook Baker	⑤	25.000	-	25.000		
3347	Cafeteria General Helper	⑤	43.657	0.093	43.750	Rounding	
3348	Nutrition Services Trainer	⑤	1.000	-	1.000		
3354	Buyer II	⑤	1.000	-	1.000		
3355	Document Publishing Specialist	⑤	2.000	-	2.000		
3356	Document Publishing Specialist Senior	⑤	1.000	-	1.000		
3365	Warehouse Assistant	⑤	6.000	-	6.000		
3366	Warehouse Person	⑤	1.000	-	1.000		
3373	Systems & Applications Analyst Senior	⑤	1.000	-	1.000		

**Panama-Buena Vista Union School District
Full-Time Equivalents by Position**

Job Class	Job Title		2021-22 Budget		2022-23 Proposed		Explanation of Change
			Revision #3	Change	Budget		
3375	Systems Analyst	⑤	1.000	-	1.000		
3376	Database Administrator	⑤	1.000	-	1.000		
3377	Network Analyst Senior	⑤	2.000	-	2.000		
3380	Student Information System Specialist	⑤	1.000	-	1.000		
3381	Computer Technician	⑤	12.000	-	12.000		
3382	IST User Support Technician	⑤	2.000	-	2.000		
3383	Network Analyst	⑤	2.000	-	2.000		
3390	Head Custodian	⑤	25.000	-	25.000		
3391	Custodian	⑤	89.500	14.000	103.500		Increase to ELOP/ACES Program support
3394	Maintenance Person I	⑤	3.000	-	3.000		
3395	Maintenance Person II	⑤	14.000	1.000	15.000		Increase MOG Support
3396	Maintenance Person III	⑤	4.000	1.000	5.000		Increase MOG Support
3397	Grounds Person	⑤	13.000	-	13.000		
3401	Service Person	⑤	3.000	-	3.000		
3402	Dispatcher	⑤	2.000	-	2.000		
3405	Certified Driver Instructor	⑤	1.000	2.000	3.000		Increase Transportation Support
3406	Transportation Planner	⑤	2.000	-	2.000		
3411	Bus Driver - 10 Month	⑤	15.750	(0.750)	15.000		Transition to Expanded Services
3412	Transporter	⑤	2.500	1.250	3.750		Transportation Support
3415	Bus Driver - Expanded Services	⑤	46.000	1.000	47.000		Transfer from Bus Driver
3420	Yard Aide - 5 Hour	⑤	35.494	0.176	35.670		Rounding
3421	Noontime Assistant	⑤	13.750	(1.000)	12.750		Close positions to open School Aide
3451	Executive Assistant	⑤	1.000	-	1.000		
3452	Administrative Assistant	⑤	2.000	3.000	5.000		Increase to ELOP/ACES Program support
3453	Administrative Secretary II - 11 Month	⑤	1.000	-	1.000		
3454	Administrative Secretary	⑤	3.000	(1.000)	2.000		Special Education support
3455	School Secretary	⑤	26.000	-	26.000		
3458	District Translator	⑤	1.000	1.000	2.000		Special Education support
3459	Administrative Secretary II - 12 Month	⑤	2.000	-	2.000		
3460	Administrative Secretary - 11 Month	⑤	4.000	-	4.000		

**Panama-Buena Vista Union School District
Full-Time Equivalents by Position**

Job Class	Job Title		2021-22 Budget		2022-23 Proposed	
			Revision #3	Change	Budget	Explanation of Change
3461	Administrative Secretary Senior	⑤	5.000	-	5.000	
4403	Instructional Intervention Aide	⑤	82.125	(3.845)	78.280	Close positions to open School Aide
4411	Licensed Health Services Technician	⑤	8.981	(0.001)	8.980	Rounding
4412	Transportation Aide	⑤	24.750	0.150	24.900	Rounding
4416	School Aide	⑤	58.750	2.990	61.740	Merged II Aide / School Aide positions
4417	Speech & Language Pathology Assistant	⑤	4.375	0.025	4.400	Rounding
4418	Student/Community Services Liaison	⑤	1.000	-	1.000	
4419	TK Aide	⑤	-	30.800	30.800	New Position
4701	Paraeducator I	⑤	60.750	1.500	62.250	Special Education support
4702	Paraeducator II	⑤	41.388	(0.188)	41.200	Rounding
4703	Paraprofessional III	⑤	134.196	21.204	155.400	Special Education support
4704	Behavior Intervention Assistant	⑤	28.875	2.805	31.680	Special Education support
4705	Special Education Health Aide	⑤	7.596	(0.036)	7.560	Rounding
4706	Early Start II Aide	⑤	1.000	-	1.000	
4750	Occupational Therapist	⑤	3.000	-	3.000	
4771	Mental Health Clinician	⑤	4.000	-	4.000	
9999	Board Of Trustees	⑤	5.000	-	5.000	
Classified Total			1,139.882	108.338	1,248.220	
Grand Total			2,256.036	145.384	2,401.420	
Summary of Certificated Teachers						
	General Education	①	700.000	10.000	710.000	
	Special Education	②	133.000	12.000	145.000	
	Other Teachers	③	87.700	(0.820)	86.880	
	Total Certificated Teachers		920.700	21.180	941.880	
	Other Certificated	④	195.454	15.866	211.320	
	Total Certificated		1,116.154	37.046	1,153.200	
	Total Classified	⑤	1,139.882	108.338	1,248.220	
	Total FTE		2,256.036	145.384	2,401.420	

GLOSSARY OF COMMON SCHOOL FINANCE TERMS

ADA: Average daily attendance. There are several kinds of attendance, and these are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Ever since 1998-99, excused absences no longer count toward ADA. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year (see Attendance Reports)

Accrual Basis Accounting: An accounting system where transactions are recorded when they have been reduced to a legal or contractual right or obligation to receive or pay out cash or other resources.

Ad valorem Taxes: Taxes that are based on the value of property, such as the standard property tax. The only new taxes based on the value of property that are allowed today are those imposed by voter approval for capital facilities bonded indebtedness, with a vote requirement of either 55% for a Proposition 39 bond or a two-thirds requirement for other bonds.

Apportionment: State aid given to a school district or county office of education. Apportionments for the Local Control Funding Formula (LCFF) and special education are calculated four times for each school year: (1) the Advance Apportionment, which is based on an agency's prior year's state aid, is certified in July, (2) the First Principal Apportionment (P-1) is certified February 20 of the school year corresponding to the P-1 ADA (see Attendance Reports), (3) the Second Principal Apportionment (P-2) is certified by July 2 corresponding to the P-2 ADA, and (4) the annual recalculation of the apportionment is certified in February following the school year (at the same time as the P-1 Apportionment) and is based on P-2 ADA, except for programs where the annual count of ADA is used.

Appropriations: Funds set aside or budgeted by the state or local school district boards for a specific time period and specific purpose. The state Legislature and local school boards must vote every year on appropriations.

Assembly Bill (AB) 1200: Legislation passed in 1991 that defined a system of fiscal accountability for school districts and county offices of education to prevent bankruptcy. The law requires districts to do multiyear financial projections; identify sources of funding for substantial cost increases, such as employee raises; and make public the cost implications of such increases before approving employee contracts. County offices review district budgets, and the state reviews countywide school districts.

Assessed Valuation: The total value of property within a school district as determined by state and county assessors. The "AV" of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriations levels required from the state for fully funding district and county LCFF entitlements, as well as for Proposition 98 calculations. Ever since Proposition 13, assessed value is reset to be the true market value only at the time of property transfer or new construction.

Attendance Reports: Each school district reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA, called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Fiscal or annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on the P-2 ADA except for nonpublic school, community day school, extended year, and nonpublic school funding, all of which use the annual count of ADA. Also, under certain circumstances when a district has a very large influx of migrant students in the spring, a district may request the use of annual ADA in lieu of P-2 ADA.

Basic Aid: The California Constitution guarantees that each school district will receive a minimum amount of state aid, called “basic aid,” equal to \$120 per ADA or \$2,400 per district, whichever is greater. Per a change in state law effective 2003-04, state categorical aid is counted first toward meeting the minimum allocation of basic aid (ref. Education Code Section 41975). “Basic aid school districts” are districts where property taxes exceed the computed LCFF entitlement; such districts receive no state aid from the LCFF.

Bonded Indebtedness: An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness, provided the taxes are approved by a two-thirds or 55% vote of the electorate, depending on the type of bond measure.

Categorical Aid: Funds from the state or federal government granted to qualifying school agencies for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs for children with special needs, such as special education or special programs, such as child nutrition. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their LCFF entitlement.

California Alternate Assessments (CAAs): Online tests for students with individualized education programs (IEPs) that designate the use of an alternate assessment to measure student progress on alternate achievement standards. These assessments are part of California’s Assessment of Student Performance and Progress (CAASPP) System.

California Assessment of Student Performance and Progress (CAASPP): California’s new assessment system, which in 2014 replaced the Standardized Testing and Reporting Program (STAR). The Smarter Balanced assessments, which are aligned to the Common Core standards, are the cornerstone of this system.

CalPADS: The California Longitudinal Pupil Achievement Data System, which is used to maintain individual-level data including student demographics, course data, discipline, assessments, staff assignments, and other data for state and federal reporting.

CalPERS (California Public Employees’ Retirement System): State law requires that classified employees and their employer contribute to this retirement fund.

CalSTRS (California State Teachers’ Retirement System): State law requires that certificated employees, their employer, and the state contribute to this pension fund.

California School Dashboard: Part of the state’s new accountability system under the Local Control Funding Formula, the California School Dashboard is a multi-color system for grading the performance of schools, school districts and charter schools on a variety of measurements. The dashboard, which includes indicators for school climate and college and career readiness in addition to performance on state tests, offers a more comprehensive and nuanced look at a school than the previous system, the Academic Performance Index (API), which ranked schools by test scores.

CBEDS (California Basic Educational Data System): Reports that contain statistics about schools, teachers, and students. CBEDS reports are collected from each school in the fall.

CBEST (California Basic Education Skills Test): Required of anyone seeking certification as a teacher, the test measures proficiency in reading, writing and mathematics.

Certificated Personnel: School employees who hold positions for which a credential is required by the state – teachers, librarians, counselors and most administrators.

Classified Personnel: School employees who hold positions that do not require a credential, like instructional aides, custodians, clerical support, cafeteria workers, bus drivers, etc.

Class Size Penalties: The penalties imposed on school districts that have classes in excess of certain maximum sizes. (Class size penalties result in a reduction in ADA which, in turn, results in a loss in revenue limit income.) See Education Code Sections 41376 and 41378.

Common Core State Standards: The Common Core State Standards, often referred to as “Common Core” are a set of educational standards that describe what students should know and be able to do in English language arts and math in each grade from kindergarten through 12th grade. California is among the more than 40 states that have adopted them in an effort to establish clear, consistent educational standards across state lines.

Consumer Price Index (CPI): A measure of the cost-of-living compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of inflation.

Consolidated Application (Con App): The application county offices, school districts and direct-funded charter schools can use to apply for various state and federal programs. Most, if not all, districts use the “con app” to secure funding from at least some of the programs on the application. These programs tend to be on roughly the same timeline and are relatively straightforward to apply for, such as the federal Title I program.

Contribution: The expenditure of general-purpose funds in support of a categorical program, i.e., the categorical expense requires a contribution from the district’s General Fund for support. This occurs in most districts and county offices that provide special education and transportation. Contributions to other programs may be caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

Cost-of-Living Adjustment (COLA): An increase in funding for government programs,

including the LCFF target calculation and categorical programs. Current law ties the COLA percentage for most education programs to the annual percentage change in the “Implicit Price Deflator” for State and Local Governments—a government price index. See Education Code Section 42238.1.

Credentialed Teacher: One holding a credential to teach issued by the State Commission on Teacher Credentialing. A credential is issued to those who have successfully completed all college training and courses required by the State, have graduated from an accredited college or university, have met any other state requirements and have passed the California Basic Education Skills Test (CBEST).

Criteria and Standards: Local district budgets must meet state-adopted provisions of “criteria and standards.” These provisions establish minimum fiscal standards that school districts, county offices of education and the State use to monitor district fiscal solvency and accountability. See Education Code Sections 33127 et seq.

Declining Enrollment Adjustment: A formula that cushions the drop in income in a district with a declining student population. Under current law, districts are funded for the greater of current year or prior year ADA. See Education Code Section 42238.5.

Deficit Factor: When an appropriation to the State School Fund for any specific program is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.

Developer Fees: A charge per square foot on residential and commercial construction within a school district. These fees, charged both to developers of new properties and to property owners who remodel, are based on the premise that new construction will lead to additional students. Individual school districts decide whether to levy the fees and at what rate up to the maximum allowed by law. The maximum, adjusted for inflation every two years, is higher for residential than for commercial construction. Districts are required to substantiate the financial impact of new development and show that they have used the revenues to address that impact. Proceeds may be used for building or renovating schools and for portable classrooms.

Education Protection Account (EPA): The EPA was created by Proposition 30 of 2012, which increased sales and income taxes on a temporary basis. Funds collected from the increased taxes are deposited into the EPA, which is then issued to local educational agencies as a replacement for the state aid portion of the LCFF.

Education Revenue Augmentation Fund (ERAF): The fund used to collect the property taxes that are shifted from cities, the county and special districts within each county, prior to their distribution to K-14 school agencies.

Full-Time Equivalent (FTE): The ratio of time expended in a part-time position to that of a full-time position.

Gann Limit: A limit on the appropriation of tax revenues of all levels of California government—the state, cities, counties, school agencies, and special districts imposed by Proposition 4, an initiative passed in November 1979 (ref. Article XIII B of the California Constitution). Using 1978-79 as a base year, subsequent years’ limits have been adjusted for: (1) an inflation increase which is currently equal to the annual change in California per capita personal income, and (2) the change in population, which for school agencies

is the change in ADA. Although officially called "Appropriation Limits," these limits are commonly called "Gann Limits" after Paul Gann, the author of Proposition 4.

Gap Funding: The amount of funding provided in the annual State Budget Act to move local agencies toward their LCFF target for each year of the estimated eight-year implementation period.

General Obligation Bonds: Bonds that are a "general obligation" of the government agency issuing them, i.e., their repayment is not tied to a selected revenue stream. Bond elections in a school district must be approved by a two-thirds or 55% vote of the electorate, depending on the bond program, but state bond measures require only a majority vote.

Grade Span Adjustments (GSA): Added to the base grants in the LCFF calculation. There is a 10.4% GSA for reducing class sizes in grades TK-3 and a 2.6% GSA for career-technical education that applies to grades 9-12.

Hold Harmless: A formula providing a guarantee of no loss in funding for an agency when a change in law or data would otherwise require a loss in funding.

Indirect Expense and Overhead: Those elements of indirect cost necessary to the operation of the district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified. Indirect costs are allocated to all programs in a school agency as a percentage of direct and allocated costs for each program.

Individualized Education Program (IEP): A written agreement between a school agency and parents or guardians of a disabled child specifying an educational program tailored to the needs of the child, in accordance with federal PL 94-142 regulations. An IEP team is comprised of a certified district employee who is qualified to supervise special education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The IEP must include a statement of the child's present levels of educational performance, a statement of annual goals and short term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.

Local Control Funding Formula (LCFF): The LCFF, which replaced revenue limits and most categorical programs starting in 2013-14. It is the amount that a district or charter school can collect annually from local property taxes and state aid. It is comprised of a base grant by grade span multiplied per unit of ADA, with grade span adjustments for class-size reduction in grades TK-3 and for career-technical education at the high school level. Supplemental and concentration grants are added based upon the percentage of the student population that is free and reduced-price meal (FRPM) eligible, English learners, and foster youth, unduplicated.

Mandated Costs: School district expenses that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. See Senate Bill (SB) 90, 1977, and also Proposition 4, 1979.

Maintenance Assessment Districts: A methodology for local agencies, including school agencies, to charge property owners a fee for the benefit derived by the property as a result of local agency service improvements. (See Lighting and Landscape Act of 1972, Section 22500 of the Street and Highways Code). Originally, school agencies were allowed to impose the "fee" by a vote of the local governing board only, by merely showing a benefit to each fee payer. Now, however, a school agency must hold an election before such a fee can be levied.

Maintenance Factor: See Proposition 98.

Miscellaneous Funds: Local revenues received from mineral royalties or bonuses and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to state aid in the LCFF.

Necessary Small School (NSS): An elementary school with 96 or fewer or high school with 286 or fewer ADA that meets the standards of being "necessary." See Education Code Sections 42280 et seq.

Parcel Tax: A special tax that is a flat amount per parcel and not ad valorem based (i.e., not based on the assessed value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate. See Government Code Section 50079, et al.

PL94-142: Federal law that mandates a free appropriate public education (FAPE) for all disabled children. Also known as IDEA, the Individuals with Disabilities Education Act.

Prior Year's Taxes: Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset state aid in the current year in the LCFF.

Proposition 13: An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Under Proposition 13, the maximum total property tax rate for all government operations—including school agencies, cities, counties, and special districts—is 1% of assessed value and additional property tax levies may only be made for voter approved debt. Proposition 13 also defined assessed value and required a two-thirds vote to levy any special purpose tax.

Proposition 98: An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of state funding for K-14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in excess of the state's Gann Limit; and, (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called "Test 1" and "Test 2" unless an alternative formula, known as "Test 3," applies.

- "Test 1" originally provided that K-14 school agencies shall receive at least 39.5% of state General Fund tax revenues in each year, the same percentage as was appropriated for K-14 school agencies in 1986-87.
- "Test 2" provides that K-14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K-12 ADA and an inflation factor equal to the annual percentage change in per capita personal income.

- "Test 3" only applies in years in which the annual percentage change in per capita state General Fund tax revenues plus 1/2% is lower than the "Test 2" inflation factor (i.e., the change in per capita personal income), in which case the inflation factor is reduced to the annual percentage change in per capita state General Fund tax revenues plus 1/2%.

One of the provisions of Proposition 98 (as amended by Proposition 111/1990) applies only if the minimum funding level is reduced due either to "Test 3" or the suspension of the minimum funding level by the Legislature and Governor. In such a situation, a "maintenance factor" is initially set equal to the amount of that year's funding reduction due to "Test 3" or suspension, and this amount grows each year by statewide ADA growth and the "Test 2" inflation factor. In subsequent years when state taxes per capita grow faster than personal income per capita, this "maintenance factor" is restored by increasing the Proposition 98 minimum funding level until the funding base is fully restored. This restoration process is applied prospectively only, and there is no requirement that the revenue loss in the year or years prior to the maintenance factor being fully restored be made up.

Reserves: Funds set aside in a school agency budget to provide for economic uncertainties, future expenditures, working capital, or other purposes.

Revolving Cash Funds: A stated amount of money used primarily for emergency or small or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

Secured Roll: That portion of the assessed value that is stationary, i.e., land and buildings. See also Unsecured Roll. The secured roll averages about 90% of the taxable property in a district.

Serrano Decision: In 1974, the California Superior Court in Los Angeles County ruled in the *Serrano v. Priest* case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the "Equal Protection" clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time was in compliance with the earlier Court order. After several appeals, in March 1989, all of the plaintiffs in the case agreed to dismiss their legal challenges, thereby settling *Serrano* as a legal issue.

State School Fund: Each year the state appropriates money to this fund, which is then used to make state aid payments to school agencies. Section A of the State School Fund is for K-12 education and Section B is for community college education.

Subventions: The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies. State aid to school agencies is a state subvention.

Sunset: The termination of a categorical program. A schedule is in current law for the Legislature to consider the "sunset" of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue for the general

purposes of the program, but the specific laws and regulations shall no longer apply.

Supplemental Roll: An additional property tax assessment for properties that are sold or newly constructed that reflect a higher market value than on their prior lien date. By taxing this increase in assessed value immediately—rather than waiting until the next lien date—additional property taxes are generated.

Test 1/Test 2/Test 3: See Proposition 98.

Transitional Kindergarten (TK): A developmentally appropriate program offered to children (at ages 4 or 5) that are too young to start Kindergarten in that year. Essentially, California offers a two-year Kindergarten program.

Unencumbered Balance: That portion of an appropriation or allotment not yet expended or obligated.

Unsecured Roll: That portion of assessed property that is movable, such as boats, planes, etc.

Waivers: Permission from the State Board of Education—or, in some cases, from the Superintendent of Public Instruction—to set aside the requirements of an Education Code provision upon the request of a school district. See Education Code Section 33050.

Special Education Acronyms

504	Section 504 of the Rehabilitations Act of 1973	IFSP	Individualized Family Services Plan
AAC	Alternative Augmentative Communication	IS	Independent Study
ABA	Applied Behavior Analysis	ISA	Individual Services Agreement
ADA	Americans with Disabilities Act	ISP	Individualized Service Plan
ADA	Average Daily Attendance	ITP	Individualized Transition Plan
ADHD	Attention Deficit Hyperactivity Disorder	IWEN	Individual with Exceptional Needs
ADR	Alternative Dispute Resolution	LCI	Licensed Children's Institution
ALJ	Administrative Law Judge	LEA	Local Education Agency
APE	Adaptive Physical Education	LEP	Limited English Proficient
ASD	Autism Spectrum Disorder	LRE	Least Restrictive Environment
ASL	American Sign Language	MD	Manifestation Determination
AT	Assistive Technology	NPA	Nonpublic Agency
BCBA	Board Certified Behavior Analyst	NPS	Nonpublic School
BIP	Behavioral Intervention Plan	O & M	Orientation and Mobility
CAASPP	California Assessment of Student Performance & Progress	OAH	Office of Administrative Hearings
CAC	Community Advisory Committee	OCD	Obsessive Compulsive Disorder
CART	Communication Access Realtime Translation	OCR	Office for Civil Rights
CCR	California Code of Regulations	ODD	Oppositional Defiant Disorder
CCS	California Children's Services	OHI	Other Health Impairment
CDE	California Department of Education	OI	Orthopedic Impairment
CDS	Community Day School	OSEP	Office of Special Education Programs
CFR	Code of Federal Regulations	OSERS	Office of Special Education and Rehabilitation Services
DHH	Deaf and Hard of Hearing	OT	Occupational Therapy
DOJ	Department of Justice	PDD	Pervasive Developmental Disorder

Special Education Acronyms Continued

DSM-5	Diagnostic and Statistical Manual of Mental Disorders (5th Edition)	PWN	Prior Written Notice
ED	Emotional Disturbance	RSP	Resource Specialist Program
EHA	Education for All Handicapped Children Act (Predecessor to IDEA)	RTI	Response to Intervention
EL	English Learner	SAI	Specialized Academic Instruction
ESL	English as a Second Language	SBE	State Board of Education
ESY	Extended School Year	SEA	State Education Agency
FAPE	Free Appropriate Public Education	SELPA	Special Education Local Plan Area
FBA	Functional Behavioral Assessment	SLD	Specific Learning Disability
FERPA	Family Educational Rights and Privacy Act	SLI	Speech or Language Impairment
HHI	Home/Hospital Instruction	SST	Student Study Team
IA	Instructional Aide	SWD	Students with Disabilities
IAES	Interim Alternative Educational Setting	TBI	Traumatic Brain Injury
ID	Intellectual Disability	USC	United States Code
IDEA	Individuals with Disabilities Education Act	USDOE	United States Department of Education
IEE	Independent Educational Evaluation	VI	Visual Impairment
IEP	Individualized Education Program		