



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 10.1

Documents Attached:

1. Resolution No. 2811: Estimate Gann Appropriation Limitation for 2014-15
2. 2013-14 Appropriations Limit Calculations

Estimated Time of Presentation : N/A

Submitted by : Gerardo Castillo, CPA, Interim

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

RESOLUTION NO. 2811

**RESOLUTION TO ESTIMATE GANN APPROPRIATION
LIMITATION FOR 2014-15**

WHEREAS, the California electorate did adopt at the November election of 1979, Proposition No. 4, commonly called the “Gann Amendment”; and

WHEREAS, the provisions of that amendment establish maximum appropriation limitations, commonly called the “Gann Appropriation Limitations,” for public agencies, including school districts; and

A. PRIOR YEAR DATA

(2012-13 Actual Appropriations are from district's prior year G

- 1. FINAL PRIOR YEAR API (Preload/Line D11, PY cc
- 2. PRIOR YEAR GANN AD.

42,049.66

243,2

- ADJUSTMENTS TO PRIOR
- 3. District Lapses, Reorgan
 - 4. Temporary Voter Approv
 - 5. Less: Lapses of Voter Ap
 - 6. TOTAL ADJUSTMENTS (Lines A3 plus A4 minus

0.00

- 7. ADJUSTMENTS TO PRI (Only for district lapses, r other transfers, and only appropriations limit are ei

B. CURRENT YEAR GANN AD

(2013-14 data should tie to P Software Attendance reports reporting with the district)

- 1. Total K-12 ADA (Form A,
- 2. Total Charter Schools AC
- 3. TOTAL CURRENT YEAF

40,019.23

40,019.23

3,341.51

1,642.82

652.82

41,662.05

C. LOCAL PROCEEDS OF TAXES AND SUBVENTIONS

- 1. Homeowners' Exemption
- 2. Timber Yield Tax (Object
- 3. Other Subventions/In-Lie
- 4. Secured Roll Taxes (Obj
- 5. Unsecured Roll Taxes (C
- 6. Prior Years' Taxes (Obj
- 7. Supplemental Taxes (Ob
- 8. Ed Rev Augmentation F
- 9. Penalties and Int. from D
- 10. Other In-Lieu Taxes (Obj
- 11. Comm. Redevelopment I
- 12. Parcel Taxes (Object 862
- 13. Other Non-Ad Valorem T
- 14. Penalties and Int from D Taxes (Object 8629) (On
- 15. Transfers to Charter Sch in Lieu of Property Taxes
- 16. TOTAL TAXES AND SUI (Lines C1 through C15)

757,716.71

75,229.00

54,311,753.83

3,720,080.34

53,7

2,346,831.89

2,348,831.89

2,030,330.00

2,0

(125,958.21)

(125,958.21)

14,660.00

826,795.30

5,351,414.70

0.00

0.00

7,443.04

0.00

2,851,182.76

0.00

0.00

0.00

0.00

0.00

(4,715,564.59)

(4,7

61,515,648.94

59,0

OTHER LOCAL REVENUES

- 17. To General Fund from B Fund (Excess debt servic
- 18. TOTAL LOCAL PROCEE (Lines C16 plus C17)

0.00

0.00

6,740,632.00

2,263,970.00

59,0

EXCLUDED AMOUNTS				
19. Medicare (E 3301 & 330)				1,000,000
OTHER EXCLUSIONS				
20. Americans with Disabilities Act				1,000,000
21. Unreimbursed Costs				1,000,000
22. Other Unfunded				1,000,000
23. TOTAL EXCLUSIONS			3,231,256.11	3,231,256.11
STATE AID REVENUE				
24. LCFF - CY 2013-14		239,394,983.00	273,154,033.00	73,759,050.00
25. LCFF/Revenue		3,231,256.11		
26. Class Size		0.00		
27. TOTAL STATE AID REVENUE (Lines C24-C26)	242,626,239.11	0.00	242,626,239.11	73,759,050.00
DATA FOR INTEREST				
28. Total Revenue	418,357,822.71	418,357,822.71	428,353,326.47	28,995,503.76
29. Total Interest (Funds 01, 02, 03)	55,108.64	55,108.64	100,000.00	44,891.36
APPROPRIATION LIMITS				
D. PRELIMINARY				
1. Revised Preliminary		233,513,546.02		43,219,311.77
2. Inflation Adjustment		1,051.22		0.9977
3. Program Priorities by A2 plus				
4. PRELIMINARY (Lines D1 through D3)		243,211,224.89		38,778,312.54
APPROPRIATION LIMITS				
5. Local Revenue		61,615,648.94		59,016,000.00
6. Preliminary				
a. Minimum \$120 million less than Line C		4,999,446.00		4,915,000.00
b. Maximum (Less than or equal to Line C but not less than Line C)		181,918,849.37		180,050,000.00
c. Preliminary (Greater than or equal to Line C)		181,918,849.37		180,050,000.00
7. Local Revenue				
a. Interest (Lines C28-C29)				
b. Total Local Revenue		61,647,733.01		59,065,000.00
8. State Aid in excess of Lines D4 or Lines D4 less than Line C				180,000,000.00
9. Total Appropriation				
a. Local Revenue		61,647,733.01		
b. State Aid		181,886,765.30		
c. Less: Interest				
d. TOTAL APPROPRIATION (Lines 1 through 9)		243,211,224.89		

Extracted Data	2013-14 Calculations		Entered Data	Extracted Data	2014-15 Calculations		Entered Data/Totals
		Adjustments*				Adjustments*	

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:
Michael Cohen, Director
State Department of Finance
Attention: School Gann Limits
State Capitol, Room 1145
Sacramento, CA 95814

Summary

11. Adjusted Appropriations Limit
(Lines D4 plus D10)

12. Appropriations Subject to the Limit
(Line D9d)

2013-14 Actual

2014-15

243,210,224.85						238,769,409.65
243,210,224.85						

* Please provide below an explanation for each entry in the adjustments column

The adjustment in line 15 FY 2014-15 is for the dependent charter schools in-lieu of property taxes that will be allocated during FY 2014-15

Gerardo Castillo CPA Interim CBO
Gann Contact Person

(916) 643-9405
Contact Phone Number